S3165-3-4

MICHIGAN DEPARTMENT OF EDUCATION
MICHIGAN K-12 SCHOOL DISTRICTS
RANKED BY SELECTED FINANCIAL DATA
FOR THE FISCAL YEAR ENDED JUNE 30, 1990

BULLETIN 1014 DATA

PRINTED, 1991

Bulletin 1014

Glossary of Terms

This section contains terms used in this report, together with such additional terms as may be helpful in promoting a common understanding of school financial accounting and reporting procedures.

GENERAL TERMS

Fund — A sum of money or other resources set aside for specific activities of a school district. The fund accounts constitute a complete accounting entity and all of the financial transactions for the particular fund are recorded therein.

General Fund — The fund used to record all operating revenue and expenditures of the district pertaining to education except the purchase of sites, construction of buildings, or the retirement of bonded debt.

Building and Site Fund — The fund designated for recording transactions in monies and other assets earmarked for use in acquiring new school sites, buildings, and equipment, additions, and in major remodeling of or additions to facilities.

Debt Retirement Fund — A fund designated for recording transactions in monies and other assets earmarked for use in payment or principal and interest in long-term debt.

SPECIFIC TERMS

Revenue Accounts

Local — Revenue produced within the school district for operating the schools and available to the district in the amount produced. The major source of local revenue in most districts is the general property tax levy.

State — Revenues received or to be received from the State which are appropriated by the State out of State funds. The major source of State revenue in most districts is the State School Aid membership allowance.

Federal — Revenues received or to be received from the federal government which is redistributed by the state; or redistributed by a local unit of government, such as a county or a city; or allocated directly by a federal agency, i.e. U.S. Department of Education.

Other — Revenues includes revenues from intermediate units of government (i.e. county) which are not a redistribution of state or federal funds and incoming transfers and other transactions.

EXPENDITURE ACCOUNTS

Instruction — The cost of activities dealing directly with the teaching of students in the classroom or classroom situation.

Basic Program — This includes the classroom costs of the basic instructional programs of pre-school, elementary, middle and high school grades.

Added Needs — This includes the classroom costs of the added needs instructional program of special education, compensatory education, vocational education and other added needs programs.

Other Programs — This includes any other classroom instruction costs such as adult/continuing education programs.

Total Instructional Expenditure — This cost category includes the total classroom instructional costs including the fringe benefit costs for classroom instructional personnel.

Instructional Salaries — This item of cost includes the total classroom instructional salary cost and the fringe benefits for classroom instructional personnel.

Support Services — The cost of activities which provide administrative, technical and logistical support to facilitate and enhance instruction.

Instructional — This includes the costs of pupil support services and instructional staff support services excluding employee benefits.

Business and Administration — This cost category includes the total cost of general administration, school administration and business services excluding employee benefits.

Total Support Services — This total cost category includes all costs for support services including the fringe benefit costs for support service personnel.

Support Services Salaries — This expenditure category includes the total support services salary costs including fringe benefits costs for support services personnel.

Current Operating Expenditure — A descriptive heading under which the basic operating expenses of a school district are grouped. The activities includes classroom instruction costs and the various support services.

General Fund Expenditures — A descriptive heading under which are grouped all accounts for operating a school district. These activities include current operating expenditures, community services, capital outlay and outgoing transfers and other transactions.

Average Salary Per Teacher — A descriptive heading under which are gathered the full-time and prorated portions of regular teachers' salaries for teaching services provided to pupils. The average salary information is found in the supplementary schedule title "Instructional Salary Data", page 13 of the report form DS-4169, Annual School District Financial Report. (The computation is made be extracting from the schedule the sum of Account Code 111, 112, 113, 122, 125, 127 in column 3 (teacher salary) and divide it by the sum of the same items in column 1 (teacher-FTE).)

OTHER TERMS

State Aid Members — The number of pupils legally enrolled at the close of school on the fourth Friday following Labor Day of the school year. The count includes prorated portions of instructional time spent by private school pupils in the public school district.

Per Pupil — A revenue category or expenditure category divided by the total State Aid Membership of the school district.

State Equalized Valuation Per State Aid Member — The figure represents a calculation made by dividing the taxable value of real estate and personal property (assessed value as finally equalized by the State Tax Commission) in the district, by the number of pupils legally enrolled at the close of school on the fourth Friday following Labor Day of the school year.

MILLAGE RATES

Operation — The tax rate in mills applied to the state equalized valuation of the district to produce revenue for the operation of schools.

Building and Site — The tax rate in mills applied to the state equalized valuation of the district to produce revenue for the construction of school buildings or for the acquisition of land to be used for educational purposes.

Debt Retirement — The tax rate in mills applied to the state equalized valuation of the district to produce revenue to pay the principal and interest on bonds. Bonds must have been sold at a previous date for building construction and/or site acquisition.

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ANNUAL FORM B SYSTEM
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SELECTED DS 4169 DATA FOR MICHIGAN'S 524 K-12 DISTRICTS, GROUPED BY MEMBERSHIP, FOR 1989-90

MEMBERSHIP GROUP CODE	NUMBER OF DISTRICTS	SEV PER STATE AID MEMBER	PUPIL MEMBERSHIP	PER PUPIL OPERATING EXPENDITURES	NUMBER OF TEACHERS	AVERAGE TEACHER'S SALARY
A	1	28,649	182,332	4,311.10	8,123	38,199
B	4	63,684	107,416	4,359.58	4,564	39,883
C	17	112,085	223,626	4,928.83	11,206	41,142
D	43	95,051	294,593	4,474.74	14,168	39,430
E	19	89,381	89,529	3,978.94	4,104	39,198
F	8	74,935	33,895	4,068.04	1,537	38,913
G	19	70,300	71,445	3,772.49	3,164	37,644
H	26	69,004	84,263	3,872.67	3,957	36,174
I	41	78,197	111,753	3,689.89	5,282	35,556
J	53	77,263	119,558	3,734.24	5,705	34,730
K	76	67,619	132,404	3,511.92	6,383	33,302
L	83	62,979	102,331	3,298.32	4,936	31,100
M	89	87,976	67,018	3,530.47	3,562	30,013
N	45	105,250	14,414	3,818.05	898	27,637
STATE TOTALS	524	77,877	1,634,577	4,109.76	77,589	37,101

SCHOOL DISTRICT GENERAL FUND REVENUES PER PUPIL BY FUND SOURCE, DISTRICT RANK, AND PERCENT SOURCE COMPRISES OF GENERAL FUND

COUNTY CODE AND NAME / DISTRICT CODE AND NAME	LOCAL SOURCES			INTERMEDIATE			STATE SOURCES OF REVENUES DIRECT APPROPRIATIONS			REDISTRIBUTION OF FEDERAL FUNDS			FEDERAL DIRECT		
	PER PUPIL	RANK	% OF GEN. FUND	PER PUPIL	RANK	% OF GEN. FUND	PER PUPIL	RANK	% OF GEN. FUND	PER PUPIL	RANK	% OF GEN. FUND	PER PUPIL	RANK	% OF GEN. FUND
01 ALCONA COUNTY															
010 ALCONA COMMUNITY SCHOOLS	3712.49	109	91	0.00	40	0	121.93	451	3	148.41	88	4	89.81	34	2
02 ALGER COUNTY															
020 BURT TOWNSHIP SCHOOL DIST	4363.89	68	68	0.00	40	0	1938.31	57	30	90.93	257	1	0.00	226	0
070 MUNISING PUBLIC SCHOOLS	1656.41	420	50	0.00	40	0	1482.95	189	45	105.81	196	3	60.56	49	2
080 SUPERIOR CENTRAL SCHOOL DIS	1736.09	401	47	0.00	40	0	1882.32	70	50	101.66	208	3	11.76	150	0
03 ALLEGAN COUNTY															
010 PLAINWELL COMMUNITY SCHOOLS	2212.03	263	62	0.00	40	0	1281.38	241	36	31.97	498	1	41.08	72	1
020 OTSEGO PUBLIC SCHOOLS	2006.43	311	62	0.00	40	0	1133.84	284	35	70.40	347	2	0.00	226	0
030 ALLEGAN PUBLIC SCHOOLS	1525.33	445	50	0.00	40	0	1391.79	215	46	77.04	315	3	43.82	66	1
040 WAYLAND UNION SCHOOLS	1819.99	373	56	0.00	40	0	1413.56	211	43	44.87	455	1	0.00	226	0
050 FENNVILLE PUBLIC SCHOOLS	1803.15	379	48	0.00	40	0	1645.13	132	44	312.04	12	8	0.78	222	0
060 MARTIN PUBLIC SCHOOLS	1749.51	394	49	0.00	40	0	1707.89	107	48	80.24	297	2	0.00	226	0
070 HOPKINS PUBLIC SCHOOLS	1471.36	454	47	0.00	40	0	1606.36	144	51	43.98	463	1	10.38	161	0
080 SAUGATUCK PUBLIC SCHOOLS	5419.74	26	98	0.00	40	0	44.74	512	1	47.13	447	1	0.00	226	0
100 HAMILTON COMMUNITY SCHOOLS	2724.95	194	70	0.00	40	0	1104.03	289	28	73.62	334	2	0.00	226	0
04 ALPENA COUNTY															
010 ALPENA PUBLIC SCHOOLS	2005.43	312	61	0.00	40	0	1126.35	285	34	112.16	172	3	40.61	73	1
05 ANTRIM COUNTY															
010 ALBA PUBLIC SCHOOLS	3421.45	138	89	0.00	40	0	290.46	389	8	133.96	114	3	0.00	226	0
035 CENTRAL LAKE PUBLIC SCHOOLS	4104.10	84	95	0.00	40	0	113.51	463	3	91.44	255	2	0.00	226	0
040 BELLAIRE PUBLIC SCHOOLS	3980.13	89	98	0.00	40	0	34.43	516	1	0.00	521	0	0.00	226	0
060 ELK RAPIDS SCHOOLS	3683.63	111	94	0.00	40	0	178.26	419	5	50.24	439	1	0.00	226	0
065 ELLSWORTH COMMUNITY SCHOOLS	3200.70	161	91	0.00	40	0	265.33	396	8	67.97	358	2	0.00	226	0
070 MANCELONA PUBLIC SCHOOLS	3779.28	102	92	0.00	40	0	272.06	392	7	75.36	325	2	0.00	226	0
06 ARENAC COUNTY															
010 ARENAC EASTERN SCHOOL DIST	1372.80	479	45	0.00	40	0	1493.09	185	49	202.11	41	7	0.00	226	0
020 AU GRES SIMS SCHOOL DISTRICT	3606.63	121	95	37.91	14	1	84.06	485	2	66.34	367	2	0.00	226	0
050 STANDISH STERLING COMM S/D	1407.17	471	48	0.00	40	0	1440.57	203	49	105.37	198	4	5.92	183	0
07 BARAGA COUNTY															
020 BARAGA TOWNSHIP SCHOOL DIST	1145.66	513	30	0.00	40	0	1761.39	88	46	78.08	308	2	867.56	2	23
040 L ANSE AREA SCHOOLS	1881.76	356	48	0.00	40	0	1600.61	147	41	177.21	53	4	289.80	7	7
08 BARRY COUNTY															
010 DELTON KELLOGG SCHOOL DIST	2097.41	287	59	0.00	40	0	1362.87	226	39	75.73	324	2	0.00	226	0
030 HASTINGS AREA SCHOOL DIST.	1971.30	323	55	0.00	40	0	1505.49	183	42	87.15	269	2	0.00	226	0
050 THORNAPPLE KELLOGG SCH DIST	2115.57	284	59	0.00	40	0	1455.47	199	40	37.10	486	1	0.00	226	0
09 BAY COUNTY															
010 BAY CITY SCHOOL DISTRICT	2186.26	265	63	0.00	40	0	1142.96	281	33	106.57	192	3	21.81	112	1
030 BANGOR TOWNSHIP SCHOOLS	2131.61	282	65	0.00	40	0	1054.27	300	32	85.87	277	3	11.17	152	0

SELECTED GENERAL FUND EXPENDITURES, DISTRICT RANKING, PERCENT EXPENDITURE IS OF COE (CURRENT OP EXP) AND OTHER ITEMS

	GENERAL FUND EXPENDITURES PER PUPIL BY FUNCTION																							
	TOTAL INSTRUCTIONAL EXPENDITURES PER PUPIL	RANK	% COE	CURRENT OPERATING EXPENDITURES PER PUPIL	RANK	TOTAL GENERAL FUND EXPENDITURES PER PUPIL	RANK	SALARIES FOR INSTRUCTION PER PUPIL	RANK	% COE	AVERAGE TEACHER'S SALARY AMOUNT	RANK	% COE	STATE AID PUPILS PUPIL TOTAL	RANK	PUPIL TCHR RATIO	S.E.V. PER STATE AID MEMBER AMOUNT	RANK	MILLAGE RATES OPERATIONS ALLOC	OPERATIONS VOTED	BLDG SITE	DEBT RET.
01																							
	2376.32	210	65	3681.15	203	3749.03	217	2227.75	193	61	35829	165	52	1076	375	19	158804	40	8.80	13.90	1.70	1.10
02																							
	3085.29	56	53	5832.79	23	6149.78	18	2734.41	71	47	22524	519	39	87	522	10	116468	85	7.61	22.40	0.00	0.00
	2030.53	410	62	3276.89	349	3402.95	352	1890.54	384	58	27474	473	43	994	391	19	53693	343	7.61	21.70	0.00	4.20
	1998.00	431	60	3341.26	316	3440.67	333	1774.31	471	53	25138	512	43	481	482	17	45878	423	7.61	27.00	0.00	1.00
03																							
	2114.23	343	64	3284.60	346	3497.51	313	1980.96	316	60	30013	380	46	2564	171	20	59340	290	9.09	25.62	0.00	3.06
	1992.60	442	66	3000.42	489	3113.95	480	1872.88	398	62	27935	463	49	2429	184	19	59626	289	9.09	21.50	0.00	1.20
	1961.25	462	65	3004.75	488	3044.33	500	1838.91	427	61	30609	356	48	2780	154	21	50712	374	9.09	19.50	0.00	1.94
	1927.38	475	64	3022.63	477	3071.56	492	1777.89	469	59	30086	377	44	2536	174	22	53119	347	9.09	23.34	0.00	4.00
	2132.42	326	64	3326.24	325	3430.82	340	1990.82	311	60	32172	291	45	1647	285	21	49587	385	9.09	25.75	0.00	2.50
	2121.14	338	63	3344.41	314	3393.96	359	1858.14	414	56	28546	438	43	821	422	20	47141	413	9.09	24.00	0.00	1.20
	1830.06	508	63	2925.59	507	3065.80	494	1692.50	500	58	28422	443	43	1190	353	22	48179	401	9.09	20.71	0.00	1.80
	3196.26	39	65	4939.26	48	5158.25	46	2840.23	60	58	37567	114	46	536	475	16	202615	20	9.09	20.70	0.00	1.11
	2509.80	153	71	3524.91	256	3732.57	220	2022.17	289	57	33133	253	34	2619	164	27	63508	243	9.09	24.47	0.00	2.60
04																							
	2060.16	382	67	3095.94	446	3114.96	479	1935.35	347	63	33045	257	44	6062	51	24	63327	246	7.98	22.52	0.00	0.00
05																							
	2220.47	278	63	3528.33	253	3528.33	299	1630.77	514	46	20876	524	41	184	517	14	113849	87	8.33	24.00	0.00	2.10
	2544.86	143	63	4030.57	128	4168.50	127	2346.42	145	58	31746	304	44	474	485	18	126580	71	8.33	23.15	1.00	3.20
	2491.92	159	61	4101.81	121	4235.91	118	2298.40	161	56	33145	252	44	581	466	18	169827	36	8.33	14.25	0.00	2.28
	2346.62	227	67	3479.59	270	3711.63	231	1935.85	346	56	30620	354	49	1228	344	18	151048	47	8.33	15.78	0.00	2.05
	1837.43	506	57	3202.90	392	3348.63	378	1686.13	502	53	28599	434	46	289	510	19	86251	159	8.33	27.60	0.00	4.11
	2256.14	266	61	3707.16	194	3846.60	194	2127.26	242	57	31236	321	45	953	396	19	110560	94	8.33	24.50	0.00	2.20
06																							
	1897.31	490	63	3006.05	485	3016.94	503	1729.18	488	58	26940	484	51	489	480	17	49039	388	8.60	18.00	0.00	7.50
	2192.78	293	61	3570.39	232	3772.55	216	2017.66	291	57	30161	373	42	557	470	20	138626	60	8.60	18.40	0.00	1.00
	1972.10	453	67	2932.59	506	2968.10	514	1798.88	456	61	32136	293	47	2153	215	23	50199	377	8.60	18.30	0.00	1.60
07																							
	2576.39	137	65	3940.32	141	4038.71	150	2286.93	163	58	29367	403	41	615	460	18	38012	493	7.30	18.50	0.00	7.95
	2472.73	167	64	3856.84	160	4009.91	159	2218.66	197	58	30208	370	46	897	411	17	56614	312	7.30	24.50	0.00	2.06
08																							
	2089.76	363	65	3203.76	390	3418.29	346	1976.72	318	62	37830	109	48	2066	222	24	60095	280	8.00	25.93	0.00	2.60
	2310.76	244	70	3323.52	328	3399.10	353	2166.20	220	65	34891	195	51	3353	117	21	52645	354	8.00	27.77	0.00	2.15
	2213.70	282	66	3352.97	308	3501.06	310	2052.69	274	61	33667	238	47	2171	213	21	56175	317	8.00	28.10	0.00	5.80
09																							
	2098.33	356	63	3324.16	326	3372.64	370	1917.87	365	58	37579	113	44	11417	17	26	63810	240	8.45	24.31	0.00	0.00
	2141.36	322	68	3133.90	424	3206.33	448	1824.21	439	58	38382	103	48	2993	138	25	63424	245	9.80	22.20	0.00	0.00

SCHOOL DISTRICT GENERAL FUND REVENUES PER PUPIL BY FUND SOURCE, DISTRICT RANK, AND PERCENT SOURCE COMPRISES OF GENERAL FUND

COUNTY CODE AND NAME/ DISTRICT CODE AND NAME	LOCAL SOURCES			INTERMEDIATE			STATE SOURCES OF REVENUES DIRECT APPROPRIATIONS			STATE SOURCES OF REVENUES REDISTRIBUTION OF FEDERAL FUNDS			FEDERAL DIRECT		
	PER PUPIL	RANK	% OF GEN. FUND	PER PUPIL	RANK	% OF GEN. FUND	PER PUPIL	RANK	% OF GEN. FUND	PER PUPIL	RANK	% OF GEN. FUND	PER PUPIL	RANK	% OF GEN. FUND
050 ESSEXVILLE HAMPTON SCH DIST	4600.68	57	99	0.00	40	0	2.31	524	0	55.36	415	1	0.00	226	0
090 PINCONNING AREA SCHOOLS	1820.76	372	49	5.72	28	0	1721.60	103	46	141.75	101	4	16.04	131	0
10 BENZIE COUNTY															
015 BENZIE COUNTY CENTRAL SCH	2920.17	185	88	0.00	40	0	268.81	395	8	132.39	117	4	0.00	226	0
025 FRANKFORT AREA SCHOOLS	4528.22	62	97	0.00	40	0	21.75	518	0	94.42	240	2	0.00	226	0
11 BERRIEN COUNTY															
010 BENTON HARBOR AREA SCHOOLS	1483.76	452	35	0.00	40	0	2221.90	18	52	527.87	2	12	5.53	186	0
020 ST JOSEPH PUBLIC SCHOOLS	4341.51	72	93	0.00	40	0	281.26	391	6	58.23	404	1	0.00	226	0
030 LAKESHORE SCHOOL DISTRICT	2524.70	220	79	0.00	40	0	599.74	353	19	68.02	357	2	0.00	226	0
033 RIVER VALLEY SCHOOL DISTRICT	3499.79	128	93	0.00	40	0	165.79	423	4	113.05	169	3	0.00	226	0
160 GALIEN TOWNSHIP SCHOOL DIST	1642.75	423	49	0.00	40	0	1643.47	133	49	88.88	261	3	0.00	226	0
200 NEW BUFFALO AREA SCHOOL DIST	4768.92	49	97	0.00	40	0	58.95	505	1	77.51	313	2	0.00	226	0
210 BRANDYWINE PUBLIC SCH DIST	1712.11	408	50	0.00	40	0	1631.74	136	48	86.56	272	3	0.00	226	0
240 BERRIEN SPRINGS PUB SCH DIST	1925.27	342	53	0.00	40	0	1244.60	255	34	302.04	16	8	156.07	16	4
250 EAU CLAIRE PUBLIC SCHOOLS	1349.27	486	30	0.00	40	0	2753.55	5	61	383.68	4	9	0.00	226	0
300 NILES COMMUNITY SCHOOL DIST	1932.54	339	50	0.00	40	0	1666.87	122	43	201.45	42	5	33.62	82	1
310 BUCHANAN COMMUNITY SCH DIST	1716.74	405	52	0.00	40	0	1513.89	181	46	96.49	225	3	0.00	226	0
320 WATERVLIET SCHOOL DISTRICT	1491.21	451	47	0.00	40	0	1555.99	166	49	113.19	168	4	0.00	226	0
330 COLOMA COMMUNITY SCHOOLS	2019.59	306	42	0.00	40	0	2462.74	11	51	340.43	7	7	0.00	226	0
340 BRIDGMAN PUBLIC SCHOOLS	6554.27	11	96	103.14	2	2	10.49	519	0	176.95	54	3	0.00	226	0
12 BRANCH COUNTY															
010 COLDWATER COMM SCHOOLS	2146.27	277	62	0.00	40	0	1239.29	256	36	91.55	254	3	0.00	226	0
020 BRONSON COMMUNITY SCH DIST	1613.06	429	50	0.00	40	0	1477.08	191	46	114.71	163	4	0.00	226	0
040 QUINCY COMMUNITY SCHOOL DIST	1456.19	456	50	0.00	40	0	1378.66	217	48	66.46	365	2	0.00	226	0
13 CALHOUN COUNTY															
010 ALBION PUBLIC SCHOOLS	1594.24	433	42	0.00	40	0	2051.85	35	54	148.13	89	4	0.00	226	0
020 BATTLE CREEK PUBLIC SCHOOLS	2011.05	309	46	0.00	40	0	2197.27	22	50	175.00	56	4	10.75	160	0
050 ATHENS AREA SCHOOLS	1749.02	395	49	0.00	40	0	1728.13	102	49	84.38	283	2	0.00	226	0
070 HARPER CREEK COMM SCHOOLS	1969.59	327	53	0.00	40	0	1664.32	123	45	53.51	425	1	0.00	226	0
080 HOMER COMMUNITY SCHOOLS	1348.66	487	41	0.00	40	0	1767.29	86	54	79.75	300	2	89.64	35	3
090 LAKEVIEW SCHOOL DISTRICT	3365.38	141	80	0.00	40	0	747.26	334	18	70.69	345	2	0.00	226	0
110 MARSHALL PUBLIC SCHOOLS	2515.58	222	73	0.00	40	0	848.52	324	25	61.47	391	2	0.00	226	0
120 PENNFIELD SCHOOL DISTRICT	2178.39	267	58	0.00	40	0	1538.56	171	41	56.74	411	2	0.00	226	0
130 TEKONSHA COMMUNITY SCHOOLS	1780.31	387	48	0.00	40	0	1853.75	75	50	93.86	243	3	0.00	226	0
135 UNION CITY COMM SCHOOL DIST	1293.00	495	40	0.00	40	0	1869.87	74	58	84.42	282	3	0.00	226	0
14 CASS COUNTY															
010 CASSOPOLIS PUBLIC SCHOOLS	3000.06	177	82	0.00	40	0	499.11	363	14	144.24	94	4	0.00	226	0
020 DOWAGIAC UNION SCHOOLS	1852.42	365	57	0.00	40	0	1194.49	268	37	179.22	51	6	3.70	197	0
030 EDWARDSBURG PUBLIC SCHOOLS	2061.20	293	62	0.00	40	0	1231.31	259	37	53.30	427	2	0.00	226	0
050 MARCELLUS COMMUNITY SCHOOLS	1999.83	315	58	102.23	3	3	1206.61	264	35	112.10	174	3	8.96	167	0

SELECTED GENERAL FUND EXPENDITURES, DISTRICT RANKING, PERCENT EXPENDITURE IS OF COE (CURRENT OP EXP) AND OTHER ITEMS

GENERAL FUND EXPENDITURES PER PUPIL BY FUNCTION																							
TOTAL INSTRUCTIONAL EXPENDITURES PER PUPIL	RANK	% COE	CURRENT OPERATING EXPENDITURES PER PUPIL	RANK	TOTAL GENERAL FUND EXPENDITURES PER PUPIL	RANK	SALARIES FOR INSTRUCTION PER PUPIL	RANK	% COE	AVERAGE TEACHER'S SALARY AMOUNT	RANK	% COE	STATE AID PUPILS PUPIL TOTAL	RANK	PUPIL TCHR RATIO	S.E.V. PER STATE AID MEMBER AMOUNT	RANK	MILLAGE RATES OPERATIONS ALLOC	VOTED	BLDG SITE	DEBT RET.
3112.44	52	68	4601.71	68	4810.79	64	2878.52	53	63	42482	30	47	1752	267	19	185601	29	9.80	13.00	0.00	0.00
2044.65	396	64	3176.77	401	3501.29	309	1906.59	371	60	36704	137	46	2568	170	25	48934	392	8.45	26.70	0.00	0.00
10																					
1899.20	489	63	3021.15	478	3137.12	469	1760.70	474	58	30196	371	47	1575	298	21	104803	112	8.23	18.80	0.00	0.44
2676.70	121	63	4252.48	106	4413.97	103	2538.50	103	60	32505	278	47	558	469	16	176053	32	8.23	17.06	1.00	0.00
11																					
2441.02	177	58	4214.35	111	4412.87	104	2174.36	217	52	36457	150	33	7292	40	26	42293	453	8.37	24.35	0.00	0.04
2643.39	128	60	4374.77	91	4454.44	98	2445.13	125	56	37475	119	46	2383	195	18	127839	69	8.37	25.59	0.93	1.00
2130.76	327	67	3161.01	412	3207.55	446	1956.15	330	62	32606	273	47	2810	153	22	78165	185	8.37	23.50	0.00	1.50
2371.97	211	65	3651.78	210	3746.76	218	2140.40	234	59	31338	314	48	1419	321	18	109543	96	8.37	22.62	0.00	0.85
2061.65	379	65	3169.37	407	3210.25	442	1893.18	382	60	26437	495	50	597	462	17	48651	394	8.37	24.00	0.00	0.92
2775.88	96	65	4299.74	98	4823.83	62	2588.86	88	60	30024	379	48	743	434	14	198207	22	8.37	16.70	0.00	0.83
2173.43	305	69	3164.78	409	3395.64	358	2010.32	296	64	28882	421	45	1711	273	20	47425	410	8.37	25.00	0.00	2.32
2386.45	205	63	3784.12	177	3919.42	175	2209.33	202	58	29206	415	42	1878	247	18	58697	294	8.37	21.85	0.00	1.10
2887.57	82	65	4426.76	87	4612.30	83	2560.74	96	58	30037	378	35	910	410	19	43916	441	8.37	19.62	0.00	3.50
2400.86	195	65	3713.24	191	3823.84	201	2222.88	195	60	32316	285	43	4704	76	20	51148	370	8.37	28.00	0.00	2.00
2061.02	381	66	3125.79	429	3212.50	438	1915.30	366	61	31200	324	49	1979	233	20	50755	372	8.37	23.40	0.00	3.20
2083.94	365	68	3074.17	454	3243.78	428	1895.33	380	62	28531	440	47	1299	336	20	47988	404	8.37	21.50	0.00	2.45
3137.67	48	67	4709.58	60	4770.42	67	2934.35	46	62	38629	95	55	1857	250	15	61225	274	8.37	22.80	0.00	1.85
4111.52	9	65	6353.08	10	6577.18	11	3572.09	16	56	40489	59	42	860	417	15	703713	1	8.37	0.00	0.00	0.00
12																					
2210.91	285	66	3328.45	323	3451.82	327	1969.20	321	59	32004	300	43	3798	101	22	59945	283	8.20	25.69	0.00	1.07
1743.39	519	61	2836.11	514	2908.38	517	1590.44	518	56	29257	412	43	1420	320	24	51088	371	8.20	21.80	0.00	2.66
1909.32	482	69	2776.41	517	2853.12	519	1759.38	476	63	29751	389	49	1495	309	22	48319	400	8.20	20.15	0.00	1.43
13																					
2473.57	165	68	3631.76	216	3729.33	223	2305.84	156	63	32905	264	46	2315	201	19	40868	470	8.18	28.00	0.00	1.13
3130.85	49	65	4806.59	57	5112.62	48	2908.56	48	61	36772	136	43	9260	25	17	44481	436	8.18	31.24	1.00	0.00
2050.40	391	61	3363.27	304	3435.54	336	1969.45	320	59	30153	374	48	888	414	19	47519	409	8.18	27.12	0.00	1.25
2260.49	262	66	3439.65	282	3500.96	311	2065.94	268	60	34232	213	44	2710	159	22	48634	395	8.18	28.32	0.00	7.03
2100.46	354	65	3232.09	373	3313.15	398	2006.62	300	62	30436	359	48	1040	383	19	41430	465	8.18	22.32	0.00	4.20
2641.75	129	69	3802.19	171	4001.07	162	2378.12	138	63	35008	190	46	3241	126	20	74836	197	8.18	33.67	0.00	0.00
2287.10	250	63	3634.19	215	3669.68	247	2131.35	238	59	32963	261	46	2388	194	20	71285	208	8.18	25.92	0.00	3.70
2251.79	268	65	3441.42	280	3540.63	295	2075.54	262	60	33867	225	44	1655	283	22	53763	341	8.18	30.22	0.00	1.22
2056.02	385	58	3527.04	254	3608.17	262	1921.42	360	54	30608	357	44	450	488	20	45872	424	8.18	29.64	0.00	0.78
1964.49	460	63	3100.71	441	3314.20	397	1849.56	421	60	28715	429	46	1344	333	20	38864	488	8.20	23.05	0.00	1.18
14																					
2099.24	355	60	3482.64	268	3558.78	285	1938.45	342	56	26344	497	41	1434	319	18	83971	166	9.00	25.40	0.00	3.60
2009.58	423	67	2985.59	492	3166.72	462	1880.44	391	63	29660	393	46	3239	127	21	61466	270	9.00	20.20	0.00	0.50
1801.41	512	61	2937.18	503	2980.52	510	1699.58	497	58	26910	485	46	1795	261	20	59799	284	9.00	24.25	0.00	2.20
1928.12	474	65	2966.12	496	3096.60	484	1795.84	459	61	27817	465	47	920	407	20	61991	264	9.00	22.70	0.00	4.63

SCHOOL DISTRICT GENERAL FUND REVENUES PER PUPIL BY FUND SOURCE, DISTRICT RANK, AND PERCENT SOURCE COMPRISES OF GENERAL FUND

COUNTY CODE AND NAME / DISTRICT CODE AND NAME	LOCAL SOURCES			INTERMEDIATE			STATE SOURCES OF REVENUES DIRECT APPROPRIATIONS			REDISTRIBUTION OF FEDERAL FUNDS			FEDERAL DIRECT		
	PER PUPIL	RANK	% OF GEN. FUND	PER PUPIL	RANK	% OF GEN. FUND	PER PUPIL	RANK	% OF GEN. FUND	PER PUPIL	RANK	% OF GEN. FUND	PER PUPIL	RANK	% OF GEN. FUND
15 CHARLEVOIX COUNTY															
010 BEAVER ISLAND COMM SCHOOLS	5654.59	17	93	0.00	40	0	224.74	404	4	212.15	33	3	0.00	226	0
020 BOYNE CITY PUBLIC SCH DIST	4147.70	83	96	0.00	40	0	67.05	502	2	95.89	227	2	0.00	226	0
030 BOYNE FALLS PUBLIC SCH DIST	3302.36	148	94	0.00	40	0	111.74	465	3	86.13	275	2	0.00	226	0
050 CHARLEVOIX PUBLIC SCHOOLS	4680.96	54	97	19.04	18	0	28.99	517	1	93.21	245	2	0.00	226	0
060 EAST JORDAN PUBLIC SCH DIST	3100.03	171	83	0.00	40	0	542.28	360	15	96.92	222	3	0.00	226	0
16 CHEBOYGAN COUNTY															
015 CHEBOYGAN AREA SCHOOLS	2237.53	259	66	0.00	40	0	1012.44	305	30	120.44	150	4	0.00	226	0
050 INLAND LAKES SCHOOL DISTRICT	3501.93	127	93	0.00	40	0	148.99	435	4	117.29	158	3	0.00	226	0
070 MACKINAW CITY PUBLIC SCHOOLS	4342.77	70	94	0.00	40	0	195.99	414	4	95.09	234	2	0.00	226	0
100 WOLVERINE COMM SCHOOL DIST	1763.29	392	55	0.00	40	0	1258.62	249	39	211.63	34	7	0.00	226	0
17 CHIPPEWA COUNTY															
010 SAULT STE MARIE AREA SCHOOLS	1617.84	427	41	0.00	40	0	2021.57	41	52	178.71	52	5	88.73	36	2
050 DETOUR AREA SCHOOLS	5078.56	34	93	19.88	16	0	261.91	398	5	96.63	224	2	5.80	184	0
090 PICKFORD PUBLIC SCHOOLS	1215.10	507	33	283.97	1	8	2072.31	33	56	102.13	207	3	2.24	210	0
110 RUDYARD AREA SCHOOLS	1081.63	519	31	11.96	21	0	2093.26	31	61	195.58	45	6	62.22	48	2
140 BRIMLEY AREA SCHOOLS	1087.89	518	27	0.00	40	0	1902.98	66	47	325.17	10	8	731.69	6	18
160 WHITEFISH SCHOOLS	5471.78	22	81	0.00	40	0	855.24	322	13	334.28	8	5	53.45	55	1
18 CLARE COUNTY															
010 CLARE PUBLIC SCHOOLS	1705.77	413	51	0.00	40	0	1534.84	172	46	111.91	175	3	0.00	226	0
020 FARWELL AREA SCHOOLS	2917.39	186	84	0.00	40	0	399.56	374	12	144.09	95	4	0.00	226	0
060 HARRISON COMMUNITY SCHOOLS	2253.22	257	64	0.00	40	0	1069.79	297	30	208.23	36	6	0.00	226	0
19 CLINTON COUNTY															
010 DEWITT PUBLIC SCHOOLS	2158.24	274	57	0.00	40	0	1625.14	141	43	24.63	509	1	0.00	226	0
070 FOWLER PUBLIC SCHOOLS	2159.24	273	55	0.00	40	0	1669.65	121	43	82.70	285	2	0.00	226	0
100 BATH COMMUNITY SCHOOLS	2136.02	281	55	0.00	40	0	1716.10	105	44	38.69	483	1	0.00	226	0
120 OVID ELSIE AREA SCHOOLS	1941.96	337	55	0.00	40	0	1545.02	168	44	57.79	405	2	0.00	226	0
125 PEWAMO WESTPHALIA COMM SCHS	2857.02	191	71	0.00	40	0	1059.88	298	26	109.65	184	3	0.00	226	0
140 ST JOHNS PUBLIC SCHOOLS	2574.87	210	66	0.00	40	0	1281.13	242	33	62.32	385	2	0.00	226	0
20 CRAWFORD COUNTY															
015 CRAWFORD AUSABLE SCHOOLS	2688.88	200	80	11.45	23	0	536.71	361	16	107.46	190	3	2.68	205	0
21 DELTA COUNTY															
010 ESCANABA AREA PUBLIC SCHOOLS	2160.98	272	63	0.00	40	0	1184.24	271	34	111.24	179	3	0.00	226	0
025 GLADSTONE AREA SCHOOLS	1249.18	503	36	0.64	37	0	2158.07	26	62	76.03	320	2	3.94	196	0
060 RAPID RIVER PUBLIC SCHOOLS	2351.27	245	65	0.00	40	0	1118.33	287	31	86.25	274	2	82.22	37	2
065 BIG BAY DE NOC SCHOOL DIST	3384.96	140	83	0.00	40	0	270.95	393	7	154.65	79	4	280.32	8	7
090 BARK RIVER HARRIS SCH DIST	1183.31	509	35	0.00	40	0	2020.67	42	60	151.99	82	5	0.00	226	0
135 MID PENINSULA SCHOOL DIST.	1371.19	480	44	0.00	40	0	1613.52	142	51	162.47	65	5	0.00	226	0
22 DICKINSON COUNTY															
010 IRON MOUNTAIN CITY SCH DIST	1831.61	370	55	0.74	35	0	1456.95	198	44	47.84	446	1	10.76	159	0

SELECTED GENERAL FUND EXPENDITURES, DISTRICT RANKING, PERCENT EXPENDITURE IS OF COE (CURRENT OP EXP) AND OTHER ITEMS

	GENERAL FUND EXPENDITURES PER PUPIL BY FUNCTION																					
	TOTAL INSTRUCTIONAL EXPENDITURES PER PUPIL	RANK	% COE	CURRENT OPERATING EXPENDITURES PER PUPIL	RANK	TOTAL GENERAL FUND EXPENDITURES PER PUPIL	RANK	SALARIES FOR INSTRUCTION PER PUPIL	RANK	% COE	AVERAGE TEACHER'S SALARY AMOUNT	RANK	% COE	STATE AID PUPILS PUPIL TOTAL	RANK	PUPIL TCHR RATIO	S.E.V. PER STATE AID MEMBER AMOUNT	RANK	MILLAGE RATES OPERATIONS ALLOC	VOTED	BLDG SITE	DEBT RET.
15																						
	4472.78	6	71	6306.55	11	6487.35	13	3594.19	13	57	29782	386	42	78	523	11	321357	6	9.10	8.00	0.00	1.95
	2749.39	104	69	3961.18	138	4224.57	120	2536.18	104	64	35527	174	49	1224	346	18	118865	79	9.10	25.43	0.00	2.10
	1967.51	459	58	3408.17	294	3424.30	345	1867.76	405	55	26343	498	47	307	507	16	96106	133	9.10	23.87	0.00	2.60
	2912.79	75	64	4543.51	75	4815.16	63	2707.30	74	60	36055	161	44	1279	338	18	172376	34	9.10	18.34	0.00	0.30
	2186.97	297	64	3420.50	290	3656.02	251	2004.02	304	59	30996	335	47	1137	366	19	80862	174	9.10	28.40	0.00	2.75
16																						
	2004.29	428	63	3181.33	399	3316.27	396	1789.81	463	56	29162	416	41	2464	179	22	70483	211	8.00	22.00	0.00	0.60
	2121.06	339	59	3586.75	225	3646.00	252	1896.86	378	53	28430	442	42	775	432	18	125145	73	8.00	19.00	0.00	2.24
	2713.52	113	63	4298.70	99	4368.48	106	2573.07	93	60	28849	424	53	227	513	13	217361	16	8.00	10.50	0.00	2.60
	1761.16	515	56	3121.50	431	3150.39	465	1527.96	522	49	28555	437	44	374	496	21	59708	287	8.00	20.95	0.00	2.60
17																						
	2407.50	190	64	3743.84	185	3855.21	189	2228.00	192	60	32787	270	41	3682	104	21	40855	471	7.00	28.80	0.00	2.50
	2798.85	91	58	4846.04	53	5062.15	51	2660.18	79	55	28058	460	45	293	509	13	168256	37	7.00	21.98	0.00	0.27
	1919.77	478	65	2957.04	499	3932.64	172	1583.33	519	54	23606	517	26	625	458	30	32741	511	7.00	23.75	0.00	3.00
	1848.85	501	62	2983.65	494	3080.51	488	1721.19	490	58	27652	468	43	1128	368	21	31917	513	7.00	24.00	0.00	1.99
	2288.10	249	60	3831.79	163	3925.91	174	2017.24	292	53	28482	441	37	534	476	20	40256	475	7.00	19.50	0.00	3.00
	3141.68	46	51	6122.62	14	6122.62	19	2848.30	58	47	22397	520	43	76	524	8	254933	11	6.90	14.00	0.00	0.00
18																						
	2066.43	376	63	3286.48	344	3305.14	401	1923.58	356	59	30845	344	43	1594	295	22	51419	367	8.00	24.00	0.00	2.15
	1993.10	440	62	3210.46	384	3374.93	369	1814.48	446	57	29547	395	47	1550	303	19	90142	150	8.00	23.35	0.00	2.75
	2093.64	359	63	3331.45	320	3505.21	308	1911.63	368	57	30147	375	43	1977	234	21	68530	219	8.00	23.95	0.00	1.55
19																						
	2348.84	226	68	3477.80	271	3575.83	280	2143.42	231	62	35628	171	48	1837	254	21	51591	363	7.85	31.26	0.00	7.62
	2323.68	239	66	3504.08	262	3602.30	268	2157.02	226	62	30334	367	47	568	468	18	52647	353	8.00	31.50	0.00	2.70
	2175.21	302	62	3500.30	264	3520.17	301	2021.67	290	58	33556	240	46	1020	389	21	51491	365	8.00	32.03	0.00	7.50
	2323.61	240	67	3473.00	274	3554.46	289	2215.27	199	64	35176	184	51	1820	255	20	53293	346	8.00	27.50	0.00	1.80
	2399.07	196	65	3703.82	195	3720.34	227	2198.57	208	59	32434	281	48	653	455	18	68967	215	8.00	31.00	0.00	1.30
	2334.22	233	63	3728.39	188	3835.37	197	2188.78	215	59	34302	211	43	3348	119	21	62931	251	8.00	30.92	0.00	1.75
20																						
	1989.02	444	63	3165.36	408	3260.95	420	1753.09	479	55	28279	454	42	1920	242	21	91272	144	7.20	21.15	0.00	3.97
21																						
	2404.73	192	69	3491.53	266	3535.52	298	2270.17	170	65	38368	104	49	3907	97	22	61195	275	8.40	26.10	0.00	0.80
	2172.68	307	68	3214.10	381	3261.23	419	2038.33	282	63	31623	309	49	2015	230	20	34117	508	8.40	26.87	0.00	0.00
	2022.55	415	60	3388.12	298	3398.72	354	1878.78	395	55	27367	474	46	538	472	17	66335	228	8.40	27.33	0.00	0.00
	2056.14	384	58	3570.36	233	3892.33	181	1826.36	438	51	23560	518	38	390	495	17	90924	146	8.40	27.40	0.00	2.40
	1995.86	434	63	3172.47	406	3178.21	457	1839.72	426	58	31175	325	51	655	454	19	34186	507	6.10	24.65	0.00	2.50
	1880.72	495	63	2998.31	490	3027.73	502	1645.99	511	55	25860	503	47	468	486	18	43473	445	8.40	19.50	0.00	8.10
22																						
	1993.25	439	67	2986.61	491	3332.21	389	1826.54	437	61	30144	376	43	1626	287	23	51290	369	8.65	25.12	0.00	0.64

SCHOOL DISTRICT GENERAL FUND REVENUES PER PUPIL BY FUND SOURCE, DISTRICT RANK, AND PERCENT SOURCE COMPRISES OF GENERAL FUND

COUNTY CODE AND NAME/ DISTRICT CODE AND NAME	LOCAL SOURCES			INTERMEDIATE			STATE SOURCES OF REVENUES DIRECT APPROPRIATIONS			REDISTRIBUTION OF FEDERAL FUNDS			FEDERAL DIRECT		
	PER PUPIL	RANK	% OF GEN. FUND	PER PUPIL	RANK	% OF GEN. FUND	PER PUPIL	RANK	% OF GEN. FUND	PER PUPIL	RANK	% OF GEN. FUND	PER PUPIL	RANK	% OF GEN. FUND
025 NORWAY VULCAN AREA SCHOOLS	2071.69	292	64	0.00	40	0	1102.97	290	34	77.48	314	2	0.00	226	0
030 BREITUNG TWP SCHOOL DISTRICT	2087.02	288	69	0.11	39	0	892.56	319	29	49.08	443	2	0.00	226	0
045 NORTH DICKINSON CO SCH DIST	2058.63	296	59	0.00	40	0	1369.00	223	39	79.98	298	2	0.00	226	0
23 EATON COUNTY															
010 BELLEVUE COMM SCH DIST	1388.43	477	41	0.00	40	0	1937.66	58	57	67.37	363	2	0.00	226	0
030 CHARLOTTE PUBLIC SCHOOLS	1795.57	382	55	0.00	40	0	1431.82	206	44	51.16	434	2	0.00	226	0
050 EATON RAPIDS PUBLIC SCHOOLS	2023.72	304	53	0.14	38	0	1688.53	115	44	100.86	213	3	0.00	226	0
060 GRAND LEDGE PUBLIC SCHOOLS	3176.07	164	79	0.00	40	0	816.41	329	20	33.18	494	1	9.44	165	0
065 MAPLE VALLEY SCHOOL DISTRICT	1159.11	511	38	0.00	40	0	1832.37	78	60	59.15	402	2	0.00	226	0
080 OLIVET COMMUNITY SCHOOLS	1963.20	330	55	0.00	40	0	1562.28	164	44	55.28	416	2	0.00	226	0
090 POTTERVILLE PUBLIC SCHOOLS	1505.75	450	40	0.00	40	0	2214.23	19	59	53.71	423	1	0.00	226	0
24 EMMET COUNTY															
020 HARBOR SPRINGS SCHOOL DIST	4689.33	53	97	0.00	40	0	34.61	515	1	87.71	265	2	0.00	226	0
030 LITTLEFIELD PUBLIC SCH DIST	1803.77	377	58	0.00	40	0	1255.36	250	40	52.93	428	2	0.00	226	0
040 PELLSTON PUBLIC SCHOOL DIST	2988.87	179	89	0.00	40	0	230.21	402	7	149.75	87	4	0.00	226	0
070 PUBLIC SCHOOLS OF PETOSKEY	3807.15	101	97	0.00	40	0	55.97	509	1	61.26	392	2	9.27	166	0
25 GENESEE COUNTY															
010 FLINT CITY SCHOOL DISTRICT	1997.40	316	44	60.58	8	1	2113.33	29	47	203.09	40	5	125.05	21	3
030 GRAND BLANC COMM SCHOOLS	3632.03	116	96	0.00	40	0	129.41	445	3	23.99	512	1	16.70	128	0
040 MT MORRIS CONSOLIDATED SCHS	1438.23	463	39	0.00	40	0	2086.27	32	57	111.38	177	3	20.29	115	1
050 GOODRICH AREA SCHOOLS	2161.01	271	66	0.00	40	0	1076.14	295	33	55.26	417	2	0.00	226	0
060 BENDLE PUBLIC SCHOOLS	1008.81	522	28	0.00	40	0	2551.35	6	70	107.58	189	3	0.00	226	0
070 GENESEE SCHOOL DISTRICT	1114.02	515	32	0.00	40	0	2273.75	15	65	107.75	187	3	0.00	226	0
080 CARMAN-AINSWORTH SCHOOLS	4887.91	41	93	0.00	40	0	157.06	432	3	223.52	28	4	0.00	226	0
100 FENTON AREA PUBLIC SCHOOLS	3224.34	159	79	0.00	40	0	742.64	335	18	75.98	323	2	33.58	83	1
110 KEARSLEY COMMUNITY SCHOOLS	1898.10	350	51	0.00	40	0	1754.57	95	47	51.42	432	1	28.31	95	1
120 FLUSHING COMMUNITY SCHOOLS	2620.83	208	73	0.00	40	0	906.21	318	25	44.66	457	1	0.00	226	0
130 ATHERTON COMM SCHOOL DIST	3814.46	100	94	0.00	40	0	126.80	448	3	132.35	118	3	0.00	226	0
140 DAVISON COMMUNITY SCHOOLS	2056.58	298	57	0.00	40	0	1458.60	197	41	74.88	326	2	0.00	226	0
150 CLIO AREA SCHOOL DISTRICT	1592.42	435	46	0.00	40	0	1755.54	92	51	98.74	216	3	0.00	226	0
180 SWARTZ CREEK COMMUNITY SCHS	3011.54	176	82	0.00	40	0	562.02	357	15	81.95	291	2	7.09	178	0
200 LAKE FENTON SCHOOLS	3688.35	110	94	0.00	40	0	159.05	426	4	70.20	349	2	0.00	226	0
210 WESTWOOD HEIGHTS SCH DIST	3175.36	165	78	0.00	40	0	718.78	340	18	145.97	90	4	11.12	154	0
230 BENTLEY COMMUNITY SCHOOL DIS	2265.47	255	63	0.00	40	0	1228.56	261	34	112.13	173	3	0.00	226	0
240 BEECHER COMMUNITY SCH DIST.	1365.21	481	29	0.00	40	0	2878.91	4	61	494.15	3	10	2.24	210	0
250 LINDEN COMM SCHOOL DISTRICT	2627.50	206	66	0.00	40	0	1259.71	247	32	67.43	362	2	0.00	226	0
260 MONTROSE COMMUNITY SCHOOLS	1454.94	458	39	0.00	40	0	2142.99	28	58	97.48	221	3	0.00	226	0
280 LAKEVILLE COMM SCHOOL DIST	1570.58	439	43	0.00	40	0	2002.08	47	55	93.45	244	3	0.00	226	0
26 GLADWIN COUNTY															
010 BEAVERTON RURAL SCHOOLS	1788.82	384	55	0.00	40	0	1377.56	218	42	107.13	191	3	0.00	226	0
040 GLADWIN COMMUNITY SCHOOLS	2426.57	232	75	0.00	40	0	638.03	349	20	142.40	99	4	16.21	130	1

SELECTED GENERAL FUND EXPENDITURES, DISTRICT RANKING, PERCENT EXPENDITURE IS OF COE (CURRENT OP EXP) AND OTHER ITEMS

GENERAL FUND EXPENDITURES PER PUPIL BY FUNCTION																							
TOTAL INSTRUCTIONAL EXPENDITURES PER PUPIL	RANK	% COE	CURRENT OPERATING EXPENDITURES PER PUPIL	RANK	TOTAL GENERAL FUND EXPENDITURES PER PUPIL	RANK	SALARIES FOR INSTRUCTION PER PUPIL	RANK	% COE	AVERAGE TEACHER'S SALARY AMOUNT	RANK	% COE	STATE AID PUPILS PUPIL TOTAL	RANK	PUPIL TCHR RATIO	S.E.V. PER STATE AID MEMBER AMOUNT	RANK	MILLAGE RATES OPERATIONS ALLOC	VOTED	BLDG SITE	DEBT RET.
1897.29	491	66	2883.12	511	3175.69	459	1666.28	505	58	25103	513	42	937	399	20	63240	248	7.25	23.80	0.00	0.70
1987.69	447	65	3079.11	453	3089.80	486	1892.25	383	61	34472	205	49	2111	218	22	67017	226	8.65	20.11	0.00	2.94
2105.89	350	58	3603.80	221	3854.91	190	1831.45	433	51	25145	511	37	592	464	19	57446	306	7.25	25.00	0.00	3.25
23																							
1946.78	470	60	3246.42	362	3383.71	364	1817.41	443	56	31651	307	44	1158	362	22	38427	490	8.30	25.50	0.00	8.23
2083.01	367	68	3069.55	457	3240.90	430	1979.63	317	64	36443	151	47	3501	111	25	52519	357	8.30	24.20	0.00	3.70
2356.77	218	66	3573.61	230	3730.99	221	2238.83	182	63	34936	194	47	2927	143	20	50601	375	8.30	29.17	0.00	2.45
2521.49	149	65	3868.76	158	4058.43	148	2207.00	204	57	39774	73	43	5147	63	24	75711	194	8.30	32.20	0.00	1.29
2013.37	420	66	3058.73	461	3133.60	471	1852.51	419	61	28118	458	48	1656	282	19	38223	491	8.30	20.71	0.00	1.35
2061.13	380	59	3464.92	277	3678.33	241	1907.01	370	55	29527	397	43	1165	359	20	54385	336	8.30	26.70	0.00	2.85
2016.53	417	65	3082.58	450	3387.14	363	1900.31	375	62	28639	431	43	951	398	21	34837	504	8.30	28.70	0.00	7.77
24																							
2902.68	78	63	4602.30	67	4958.10	57	2719.93	72	59	34983	192	44	895	413	17	267504	10	8.20	9.50	0.00	1.60
1925.14	477	64	3015.96	483	3030.97	501	1828.95	435	61	28331	450	54	538	472	17	57832	303	8.20	22.40	0.00	1.70
2168.67	311	63	3425.86	287	3495.11	314	1874.35	397	55	29519	398	45	678	450	19	105615	105	8.20	18.00	0.00	1.20
2518.35	151	66	3802.86	170	3906.50	176	2342.17	147	62	34392	210	49	2249	208	18	130789	67	8.20	21.45	0.00	3.70
25																							
2708.25	117	61	4471.78	85	4750.16	72	2575.46	91	58	40271	66	34	30142	3	26	45880	422	9.15	32.85	0.00	0.00
2413.04	186	63	3819.53	167	3931.56	173	2283.68	164	60	34492	204	46	5501	56	19	99378	123	8.11	26.55	1.50	1.36
2226.21	275	69	3242.81	365	3454.37	326	2079.87	260	64	39689	77	49	3383	114	25	37288	495	8.11	27.85	0.00	1.75
2161.75	312	67	3248.46	360	3296.48	404	1937.41	345	60	36262	154	44	1540	304	25	64061	237	8.11	24.50	0.00	3.50
2386.97	204	73	3271.35	351	3376.17	368	1961.60	325	60	35474	179	43	2043	228	25	26309	522	9.15	26.50	1.00	0.50
2417.45	185	69	3514.52	258	3553.16	290	2321.91	153	66	38453	100	55	848	419	20	30349	515	8.11	27.00	0.00	7.60
3275.93	34	64	5146.35	38	5452.27	34	3057.66	35	59	40943	54	41	5170	62	19	126039	72	9.15	27.46	0.50	0.00
2420.13	184	65	3738.24	187	3821.98	202	2207.04	203	59	37533	117	45	2839	150	22	78105	186	8.60	34.00	0.00	2.00
2383.24	207	65	3649.36	211	3896.71	179	2240.22	180	61	36896	131	41	3619	108	24	48102	402	8.11	27.79	0.00	4.80
2387.81	203	69	3462.82	278	3551.82	291	2220.38	196	64	41315	48	50	3967	95	24	70268	213	8.11	27.39	0.74	0.00
2395.43	198	63	3807.61	169	3966.51	165	2244.64	176	59	36032	163	47	1050	379	20	97276	129	9.15	27.75	0.00	1.85
2389.84	201	67	3569.11	234	3589.31	273	2232.88	189	63	39598	79	47	4609	79	23	55218	329	8.11	26.79	0.00	2.00
2221.68	277	67	3313.18	331	3426.71	343	2099.91	251	63	39758	75	51	4337	86	23	45476	426	8.11	25.39	0.00	3.28
2470.57	168	67	3700.16	197	3846.59	195	2343.15	146	63	41329	47	50	4524	83	22	80823	175	8.11	27.32	1.97	0.00
2500.97	155	64	3925.22	149	4075.75	143	2273.54	168	58	37004	129	46	1409	322	20	105677	104	9.15	27.14	0.00	2.00
2335.66	231	63	3696.38	199	3794.07	209	2237.95	183	61	37818	110	46	1203	350	22	81908	171	8.11	28.89	0.00	5.00
2464.47	170	67	3684.19	201	3713.44	229	2330.99	149	63	37764	111	49	1144	364	21	61499	268	9.15	26.00	1.50	1.30
2711.07	115	61	4479.64	84	4557.77	89	2539.71	102	57	34023	217	37	3440	113	20	31027	514	8.11	33.89	0.00	2.75
2218.10	279	63	3526.25	255	3898.00	178	2022.87	288	57	36405	152	48	2304	203	21	63229	249	8.11	30.24	0.00	6.00
2378.93	209	65	3665.90	206	3672.51	246	2239.49	181	61	32480	280	44	1772	265	20	39210	486	8.11	29.14	0.00	1.04
2121.45	337	64	3306.74	335	3412.36	349	1987.41	312	60	38405	102	44	2732	156	26	43692	443	8.11	25.59	0.00	2.20
26																							
2024.28	413	65	3113.83	438	3248.07	425	1813.04	447	58	30912	338	44	1782	263	22	57060	308	8.00	21.50	0.00	1.50
1969.70	456	65	3018.14	480	3054.05	497	1867.58	406	62	34831	197	47	2003	231	24	78574	183	8.00	22.00	0.00	5.00

SCHOOL DISTRICT GENERAL FUND REVENUES PER PUPIL BY FUND SOURCE, DISTRICT RANK, AND PERCENT SOURCE COMPRISES OF GENERAL FUND

COUNTY CODE AND NAME/ DISTRICT CODE AND NAME	LOCAL SOURCES PER PUPIL	RANK	% OF GEN. FUND	INTERMEDIATE PER PUPIL	RANK	% OF GEN. FUND	STATE SOURCES OF REVENUES DIRECT APPROPRIATIONS PER PUPIL	RANK	%.OF GEN. FUND	REDISTRIBUTION OF FEDERAL FUNDS PER PUPIL	RANK	% OF GEN. FUND	FEDERAL DIRECT PER PUPIL	RANK	% OF GEN. FUND
27 GOGEBIC COUNTY															
010 BESSEMER CITY SCHOOL DIST	1970.86	324	55	0.00	40	0	1437.05	204	40	151.18	84	4	9.83	163	0
020 IRONWOOD AREA SCHOOLS	1361.62	483	39	6.35	27	0	2025.35	39	58	86.91	270	2	17.98	124	1
060 MARENISCO SCHOOL DISTRICT	5337.89	27	81	0.00	40	0	372.20	378	6	129.58	125	2	757.09	4	11
070 WAKEFIELD TWP SCHOOL DIST	1970.20	326	57	0.00	40	0	1330.51	230	39	129.68	124	4	17.09	126	0
080 WATERSMEET TWP SCHOOL DIST	3725.82	106	55	0.00	40	0	197.98	413	3	361.34	5	5	2444.24	1	36
28 GRAND TRAVERSE COUNTY															
010 TRAVERSE CITY SCHOOL DIST.	3569.74	124	96	0.00	40	0	121.65	452	3	42.41	473	1	2.10	214	0
035 BUCKLEY COMM SCHOOL DISTRICT	2404.58	238	74	0.00	40	0	771.22	333	24	71.69	341	2	0.00	226	0
090 KINGSLEY AREA SCHOOL	1150.83	512	42	0.00	40	0	1518.74	177	55	69.06	352	3	0.00	226	0
29 GRATIOT COUNTY															
010 ALMA PUBLIC SCHOOLS	1705.86	412	48	0.00	40	0	1755.45	93	49	103.32	204	3	0.00	226	0
020 ASHLEY COMMUNITY SCHOOLS	1433.50	465	40	0.00	40	0	2020.20	43	57	111.23	180	3	0.00	226	0
040 BRECKENRIDGE COMM SCHOOLS	1918.61	344	52	0.00	40	0	1645.18	131	45	107.80	186	3	0.00	226	0
050 FULTON SCHOOLS	1960.98	331	58	0.00	40	0	1382.37	216	41	65.79	368	2	0.00	226	0
060 ITHACA PUBLIC SCHOOLS	1709.58	410	50	0.00	40	0	1649.55	126	48	92.55	249	3	0.00	226	0
100 ST LOUIS PUBLIC SCHOOLS	1645.37	422	45	0.00	40	0	1937.25	59	53	98.66	217	3	0.00	226	0
30 HILLSDALE COUNTY															
010 CAMDEN FRONTIER SCHOOLS	1647.52	421	47	0.00	40	0	1717.02	104	49	127.05	132	4	0.00	226	0
020 HILLSDALE COMM PUBLIC SCHS	1813.15	374	55	0.00	40	0	1375.87	219	42	105.50	197	3	0.00	226	0
030 JONESVILLE COMMUNITY SCHOOLS	1709.11	411	52	0.00	40	0	1529.00	175	46	60.87	396	2	0.00	226	0
040 LITCHFIELD COMMUNITY SCHOOLS	2324.36	248	64	0.00	40	0	1238.34	257	34	95.70	229	3	0.00	226	0
050 NORTH ADAMS-JEROME PUB. SCHS	1659.43	419	51	0.00	40	0	1571.36	157	48	53.59	424	2	0.00	226	0
060 PITTSFORD AREA SCHOOLS	1405.82	474	43	0.00	40	0	1771.38	84	54	101.08	210	3	0.00	226	0
070 READING COMMUNITY SCHOOLS	1581.97	436	48	0.00	40	0	1567.19	162	48	0.00	521	0	128.87	20	4
080 WALDRON AREA SCHOOLS	2177.68	268	58	0.00	40	0	1517.49	178	40	84.69	281	2	0.00	226	0
31 HOUGHTON COUNTY															
010 HANCOCK PUBLIC SCHOOLS	1432.33	466	46	3.55	29	0	1638.47	135	52	57.27	407	2	0.00	226	0
020 ADAMS TWP SCHOOL DISTRICT	1422.47	468	40	0.00	40	0	2045.33	36	57	100.94	212	3	0.00	226	0
030 PUBLIC SCHOOLS OF CALUMET	1117.58	514	35	0.00	40	0	1895.47	68	60	97.59	220	3	43.03	70	1
050 CHASSELL TWP SCHOOL DISTRICT	1560.40	442	54	0.00	40	0	1260.06	246	43	79.27	304	3	8.18	172	0
100 OSCEOLA TWP SCHOOL DISTRICT	1406.23	473	44	0.00	40	0	1704.74	108	53	114.48	164	4	0.00	226	0
110 HOUGHTON-PORTAGE TWP SCH DIS	1601.96	432	49	0.00	40	0	1602.24	146	49	64.88	374	2	0.00	226	0
130 LAKE LINDEN HUBBELL SCH DIST	1261.60	500	41	2.69	31	0	1703.26	109	55	136.80	107	4	0.00	226	0
32 HURON COUNTY															
010 BAD AXE PUBLIC SCHOOLS	1563.25	441	55	0.00	40	0	1187.70	269	42	91.66	253	3	4.78	190	0
030 CASEVILLE PUBLIC SCHOOLS	4795.50	47	97	0.00	40	0	81.58	488	2	78.21	307	2	0.00	226	0
050 ELKTON PIGEON BAYPORT S/D	3399.32	139	93	0.00	40	0	115.61	458	3	123.29	141	3	0.00	226	0
060 HARBOR BEACH COMM SCHOOLS	3158.36	168	92	0.00	40	0	111.09	466	3	156.70	73	5	12.55	146	0
080 NORTH HURON SCHOOL DISTRICT	3480.08	132	92	0.00	40	0	150.44	434	4	143.36	97	4	11.35	151	0

SELECTED GENERAL FUND EXPENDITURES, DISTRICT RANKING, PERCENT EXPENDITURE IS OF COE (CURRENT OP EXP) AND OTHER ITEMS

	GENERAL FUND EXPENDITURES PER PUPIL BY FUNCTION																							
	TOTAL INSTRUCTIONAL EXPENDITURES PER PUPIL	RANK	% COE	CURRENT OPERATING EXPENDITURES PER PUPIL	RANK	TOTAL GENERAL FUND EXPENDITURES PER PUPIL	RANK	SALARIES FOR INSTRUCTION PER PUPIL	RANK	% COE	AVERAGE TEACHER'S SALARY AMOUNT	RANK	% COE	STATE AID PUPILS PUPIL TOTAL	RANK	PUPIL TCHR RATIO	S.E.V. PER STATE AID MEMBER AMOUNT	RANK	MILLAGE RATES OPERATIONS ALLOC	VOTED	BLDG SITE	DEBT RET.
27																							
	2244.13	271	61	3656.72	209	3683.30	239	2131.72	237	58	27756	466	51	500	479	15	54129	339	6.37	29.00	0.00	0.00
	2105.71	351	64	3295.60	341	3387.21	362	1942.85	338	59	31105	332	45	1771	266	21	41383	466	7.00	24.00	0.00	0.00
	3674.59	19	50	7318.18	5	7383.62	7	3145.63	30	43	25511	507	38	99	520	9	170162	35	5.64	35.00	0.00	0.00
	1723.75	521	58	2948.13	500	3006.49	506	1633.46	512	55	28041	461	48	530	477	20	56944	310	6.37	26.63	2.00	0.00
	3922.78	12	58	6785.09	7	6794.24	9	3581.41	15	53	28745	428	42	169	518	10	192938	23	6.23	30.00	0.00	0.00
28																							
	2226.18	276	62	3566.05	237	3675.26	243	2063.53	269	58	33260	250	44	10013	22	21	108442	97	7.53	24.50	0.00	2.30
	1710.83	522	56	3042.16	472	3210.59	441	1530.40	521	50	25186	510	42	348	500	19	75072	196	8.00	22.10	0.00	5.40
	1752.95	518	70	2491.11	524	2650.91	524	1605.35	517	64	29247	413	41	1361	328	28	41935	458	7.53	18.00	0.00	2.30
29																							
	2354.00	219	68	3481.25	269	3674.81	245	2162.92	222	62	35803	167	44	2883	145	23	46103	419	8.48	26.00	0.00	3.00
	2218.00	280	64	3441.05	281	3543.12	293	2100.26	250	61	27659	467	51	457	487	16	39593	484	8.48	26.52	0.00	1.58
	2033.72	403	62	3283.27	347	3499.43	312	1920.00	362	58	32888	267	45	1226	345	22	51577	364	8.48	25.80	0.00	1.25
	1989.77	443	64	3132.02	425	3343.26	387	1855.71	417	59	30638	351	47	936	400	21	54995	330	8.48	24.52	0.00	2.40
	2189.00	295	65	3377.96	301	3540.34	296	2024.52	287	60	31165	326	48	1699	275	19	48561	396	8.48	24.50	0.00	1.70
	2335.85	230	66	3549.52	243	3707.87	233	2200.59	207	62	30896	340	47	1459	314	18	42113	456	8.48	27.20	0.00	3.20
30																							
	1949.91	469	64	3057.16	462	3241.98	429	1796.95	458	59	29090	417	47	706	443	20	46430	417	7.95	24.50	0.00	0.00
	2139.21	323	67	3173.70	405	3324.24	392	1958.25	327	62	35495	176	47	2590	167	24	53749	342	7.95	24.05	2.00	0.00
	2226.41	274	68	3251.28	358	3297.26	403	2050.03	275	63	33073	255	52	1162	360	19	51730	361	7.95	24.05	0.00	0.55
	2362.30	215	66	3579.23	229	3600.30	270	2235.49	186	62	31201	323	51	537	474	17	62392	258	7.95	27.50	0.00	3.10
	2028.78	412	67	3017.16	481	3148.34	467	1885.66	390	62	30335	366	51	644	456	20	48324	399	7.95	24.05	0.00	0.00
	2031.23	409	64	3181.72	398	3270.69	416	1802.72	453	57	27621	471	48	790	428	18	42312	452	7.95	24.05	0.00	3.85
	1906.88	483	60	3187.22	396	3287.74	408	1731.93	486	54	26905	486	44	929	402	19	48982	391	7.95	23.05	0.00	0.00
	2193.41	292	63	3492.56	263	3849.15	191	2040.33	280	58	26871	488	47	481	482	16	54290	338	7.95	30.50	0.00	3.58
31																							
	2051.90	388	64	3194.92	394	3257.53	422	1935.22	348	61	30272	368	48	1024	387	20	45077	431	7.00	23.10	0.00	7.46
	2032.36	405	59	3452.47	279	3582.55	275	1907.36	369	55	28345	449	47	432	489	17	39149	487	7.00	26.50	0.00	0.00
	1914.02	479	64	2985.34	493	3125.54	475	1786.24	466	60	28706	430	48	1649	284	20	34565	505	7.05	22.80	0.00	0.00
	2007.65	425	63	3210.06	385	3235.74	432	1817.78	442	57	30165	372	47	294	508	20	54377	337	7.00	19.90	0.00	0.00
	1993.03	441	63	3174.46	404	3194.20	453	1833.54	431	58	30469	358	49	312	505	20	42067	457	7.00	24.00	0.00	0.00
	1932.71	473	63	3051.65	467	3146.23	468	1748.91	482	57	29701	392	44	1237	343	22	47631	406	7.00	24.00	0.00	7.20
	1819.04	510	64	2854.71	513	2972.51	513	1664.38	506	58	28627	432	49	669	451	20	40096	476	7.00	21.60	0.00	0.00
32																							
	1788.53	513	68	2639.96	523	2694.76	523	1692.96	499	64	30427	360	48	1569	300	24	58773	293	9.25	15.75	0.00	1.65
	2834.08	87	66	4295.75	100	4422.72	101	2564.35	94	60	27905	464	46	263	512	14	249951	12	9.25	9.00	0.00	0.96
	2034.19	402	60	3380.40	299	3455.90	324	1872.35	399	55	30899	339	44	1364	326	21	111659	91	9.25	19.77	0.00	0.00
	2198.61	291	67	3263.46	355	3518.12	302	2073.25	264	64	32791	269	52	936	400	19	102267	117	9.25	19.40	0.00	0.00
	2389.12	202	63	3790.08	175	3828.75	198	2216.20	198	58	33699	235	47	712	442	19	140790	59	9.25	14.25	0.00	0.00

SCHOOL DISTRICT GENERAL FUND REVENUES PER PUPIL BY FUND SOURCE, DISTRICT RANK, AND PERCENT SOURCE COMPRISES OF GENERAL FUND

COUNTY CODE AND NAME/ DISTRICT CODE AND NAME	LOCAL SOURCES			INTERMEDIATE			STATE SOURCES OF REVENUES DIRECT APPROPRIATIONS			STATE SOURCES OF REVENUES REDISTRIBUTION OF FEDERAL FUNDS			FEDERAL DIRECT		
	PER PUPIL	RANK	% OF GEN. FUND	PER PUPIL	RANK	% OF GEN. FUND	PER PUPIL	RANK	% OF GEN. FUND	PER PUPIL	RANK	% OF GEN. FUND	PER PUPIL	RANK	% OF GEN. FUND
090 OWENDALE GAGETOWN AREA S/D	3511.59	126	83	0.00	40	0	563.81	356	13	156.73	72	4	0.00	226	0
130 PORT HOPE COMMUNITY SCHOOLS	5225.78	30	88	0.00	40	0	180.94	418	3	549.31	1	9	0.00	226	0
170 UBLY COMMUNITY SCHOOLS	2485.40	226	74	0.00	40	0	726.03	338	22	136.61	108	4	0.00	226	0
33 INGHAM COUNTY															
010 EAST LANSING SCHOOL DISTRICT	5206.58	31	95	0.00	40	0	158.53	428	3	82.50	286	2	45.51	63	1
020 LANSING PUBLIC SCHOOL DIST	2720.69	196	61	17.19	20	0	1512.02	182	34	152.21	81	3	73.57	42	2
040 DANSVILLE AG SCHOOL	2338.07	246	59	0.00	40	0	1570.94	158	40	61.96	387	2	0.00	226	0
060 HASLETT PUBLIC SCHOOLS	2927.91	184	70	0.00	40	0	1237.77	258	29	36.75	487	1	0.00	226	0
070 HOLT PUBLIC SCHOOLS	1992.89	319	50	0.00	40	0	1976.76	52	49	40.57	475	1	11.13	153	0
100 LESLIE PUBLIC SCHOOLS	1282.58	498	38	0.00	40	0	1974.35	53	59	95.32	232	3	0.00	226	0
130 MASON PUBLIC SCHOOLS	2562.42	213	66	0.00	40	0	1297.14	238	33	44.56	458	1	0.00	226	0
170 OKEMOS PUBLIC SCHOOLS	4841.64	43	98	0.00	40	0	72.98	495	1	24.93	508	1	0.00	226	0
200 STOCKBRIDGE COMM SCHOOLS	1966.37	328	52	0.00	40	0	1646.28	130	44	136.28	110	4	0.00	226	0
215 WAVERLY SCHOOLS	5642.77	18	98	0.00	40	0	78.85	490	1	61.67	389	1	0.00	226	0
220 WEBBERVILLE COMMUNITY SCHS	1736.59	400	46	0.00	40	0	2013.15	44	53	42.89	469	1	0.00	226	0
230 WILLIAMSTON COMM SCHOOLS	2896.56	188	72	0.00	40	0	1057.62	299	26	56.45	412	1	0.00	226	0
34 IONIA COUNTY															
010 IONIA PUBLIC SCHOOLS	1661.35	418	48	0.00	40	0	1691.00	113	49	124.12	139	4	0.00	226	0
080 BELDING AREA SCHOOL DISTRICT	1297.22	494	40	0.00	40	0	1692.20	112	52	121.80	143	4	171.58	14	5
090 LAKEWOOD PUBLIC SCHOOLS	1507.94	449	44	0.00	40	0	1884.93	69	55	54.51	421	2	0.00	226	0
110 PORTLAND PUBLIC SCHOOL DIST	1796.39	381	56	0.00	40	0	1330.49	231	42	64.40	376	2	0.00	226	0
120 SARANAC COMMUNITY SCHOOLS	1450.44	459	44	0.00	40	0	1770.77	85	54	39.78	478	1	0.00	226	0
35 IOSCO COUNTY															
010 OSCODA AREA SCHOOLS	1916.65	345	53	0.00	40	0	835.60	327	23	110.17	183	3	739.93	5	21
020 HALE AREA SCHOOLS	3228.16	158	93	0.00	40	0	108.37	467	3	135.65	111	4	0.00	226	0
030 TAWAS AREA SCHOOLS	3044.74	173	94	0.00	40	0	99.35	474	3	73.04	337	2	26.02	101	1
040 WHITTEMORE PRESCOTT AREA S/D	1300.22	493	41	0.00	40	0	1757.46	89	55	112.59	171	4	6.94	179	0
36 IRON COUNTY															
015 FOREST PARK SCHOOL DISTRICT	3434.63	136	85	0.00	40	0	439.26	370	11	113.29	167	3	0.00	226	0
025 WEST IRON COUNTY SCH DIST	1905.56	349	56	0.00	40	0	1326.12	233	39	129.38	126	4	36.01	77	1
37 ISABELLA COUNTY															
010 MT PLEASANT CITY SCHOOL DIST	2698.82	197	65	0.00	40	0	1326.24	232	32	119.28	152	3	0.00	226	0
040 BEAL CITY SCHOOL	2047.48	300	55	0.00	40	0	1570.89	159	42	129.36	127	3	0.00	226	0
060 SHEPHERD PUBLIC SCHOOL DIST	1558.96	443	43	0.00	40	0	2004.22	45	55	91.17	256	2	0.00	226	0
38 JACKSON COUNTY															
010 WESTERN SCHOOL DISTRICT	1806.35	376	52	0.00	40	0	1495.62	184	43	160.87	69	5	0.00	226	0
020 VANDERCOOK LAKE PUBLIC S/D	1227.86	506	37	0.00	40	0	2001.91	48	61	62.98	378	2	0.00	226	0
040 COLUMBIA SCHOOL DISTRICT	2561.27	214	83	0.00	40	0	474.17	365	15	49.76	440	2	0.01	225	0
050 GRASS LAKE COMMUNITY SCHOOLS	2542.07	217	71	0.00	40	0	985.66	309	28	39.77	479	1	0.00	226	0
080 CONCORD COMMUNITY SCHOOLS	1693.18	416	46	0.00	40	0	1902.07	67	52	79.39	303	2	0.00	226	0

SELECTED GENERAL FUND EXPENDITURES, DISTRICT RANKING, PERCENT EXPENDITURE IS OF COE (CURRENT OP EXP) AND OTHER ITEMS

GENERAL FUND EXPENDITURES PER PUPIL BY FUNCTION																							
TOTAL INSTRUCTIONAL EXPENDITURES PER PUPIL	RANK	% COE	CURRENT OPERATING EXPENDITURES PER PUPIL	RANK	TOTAL GENERAL FUND EXPENDITURES PER PUPIL	RANK	SALARIES FOR INSTRUCTION PER PUPIL	RANK	% COE	AVERAGE TEACHER'S SALARY AMOUNT	RANK	% COE	STATE AID PUPILS PUPIL TOTAL	RANK	PUPIL TCHR RATIO	S.E.V. PER STATE AID MEMBER AMOUNT	RANK	MILLAGE RATES OPERATIONS ALLOC	VOTED	BLDG SITE	DEBT RET.
2296.80	247	56	4136.24	117	4206.75	123	2015.17	293	49	27367	474	40	343	502	16	82869	168	9.25	31.75	0.00	4.39
3569.68	23	61	5831.44	24	5914.40	24	3303.75	21	57	26952	481	51	117	519	9	200012	21	9.25	16.25	1.00	0.00
1893.93	492	60	3160.10	414	3174.15	461	1770.21	473	56	30424	361	46	779	431	21	78318	184	9.25	21.35	0.00	0.00
33																							
3434.82	27	63	5437.35	27	5587.92	31	3250.72	24	60	38488	99	41	4035	92	17	119862	78	9.00	30.60	0.00	1.89
2899.63	79	65	4435.05	86	4607.88	84	2760.12	67	62	39766	74	40	23109	5	22	61379	271	10.00	31.78	0.00	2.02
2489.59	161	65	3823.36	166	3956.77	167	2295.50	162	60	34626	198	47	915	408	19	55726	322	9.00	31.70	0.00	1.80
2681.37	120	69	3878.29	157	4220.70	121	2395.57	136	62	41457	46	44	2455	181	24	64273	236	9.00	32.20	0.00	7.63
2492.67	158	66	3797.85	172	4017.35	154	2303.61	159	61	36595	141	40	4771	71	24	44920	433	9.00	32.10	0.00	3.10
2209.10	286	66	3347.78	311	3416.09	347	2085.02	254	62	35769	168	50	1631	286	21	38081	492	9.00	22.50	0.00	5.20
2537.54	145	69	3679.01	204	3886.14	184	2353.68	144	64	37640	112	51	3322	120	20	61326	273	9.00	30.50	0.00	1.80
3047.01	61	67	4574.75	70	4996.40	52	2864.09	55	63	42091	37	45	3827	99	20	111470	92	9.00	32.10	0.00	3.35
2421.60	183	63	3868.34	159	3991.85	163	2255.19	174	58	33945	220	44	1869	249	20	52545	356	9.00	27.00	0.00	3.00
3397.32	29	63	5354.77	29	5604.01	29	3172.41	28	59	38489	98	42	3245	123	17	150858	49	9.30	25.45	0.00	0.80
2443.48	175	67	3657.03	208	3785.57	213	2233.40	188	61	32154	292	44	847	420	20	42376	451	9.00	30.00	0.00	7.45
2451.26	173	65	3790.15	174	3835.74	196	2298.78	160	61	35449	180	41	1560	301	23	68269	221	9.00	30.40	0.00	5.80
34																							
2394.48	199	65	3711.16	193	3890.91	182	2229.37	191	60	31373	313	47	2856	147	18	43813	442	8.60	22.50	0.00	7.72
1993.37	430	65	3055.49	463	3123.02	476	1879.40	394	62	32540	276	43	2513	176	25	41477	463	8.60	20.39	0.00	3.50
2272.13	256	69	3311.00	332	3606.74	263	2034.01	284	61	33504	244	42	3070	135	24	41273	467	8.60	25.35	0.00	1.35
2041.65	398	66	3102.82	439	3178.03	458	1918.82	364	62	34872	196	50	1921	241	22	54588	334	8.60	22.95	0.00	7.34
2009.17	424	66	3061.65	459	3181.68	456	1872.15	400	61	29270	411	46	1198	351	21	42213	454	8.55	23.50	0.00	9.00
35																							
2384.35	206	64	3722.74	189	3723.08	225	2118.19	243	57	34127	215	44	3305	121	21	66917	227	9.25	16.98	0.00	0.00
2083.93	366	62	3361.04	305	3397.65	355	1852.44	420	55	28853	422	47	748	433	18	118423	83	8.82	17.40	0.00	0.00
2153.58	315	67	3208.36	386	3211.13	440	1930.56	352	60	32123	294	48	1676	278	21	105299	108	9.25	17.85	0.47	3.25
1998.53	430	71	2823.56	516	2965.06	515	1755.11	478	62	28624	433	36	1800	258	28	42676	449	9.50	20.00	0.00	0.00
36																							
2038.01	399	58	3534.10	251	3617.75	260	1877.73	396	53	26948	482	42	731	438	18	107940	99	7.15	22.85	0.00	2.00
1969.59	457	63	3147.55	417	3311.62	399	1785.39	467	57	29741	390	42	1503	307	22	57950	301	7.15	25.00	0.00	0.00
37																							
2669.20	125	66	4018.55	130	4192.77	125	2429.77	129	60	37383	121	46	4403	85	20	65472	232	7.11	31.05	0.00	0.85
2245.20	270	65	3476.21	272	3557.36	287	2084.30	256	60	31103	333	49	487	481	18	53924	340	7.11	29.39	0.00	3.40
2126.46	331	66	3205.95	388	3434.67	338	1970.30	319	61	32358	283	47	1800	258	21	40004	477	7.11	28.90	0.00	0.71
38																							
2300.89	246	65	3548.38	244	3603.33	266	2068.89	265	58	33935	221	44	2056	224	22	52692	351	7.65	25.25	0.71	3.70
2305.98	245	66	3470.50	275	3471.33	321	2153.20	227	62	33396	246	50	955	395	19	36042	501	7.65	24.85	0.00	0.00
1859.87	498	62	3007.77	484	3101.10	482	1731.61	487	58	33046	256	43	1968	236	25	81168	173	7.65	24.65	0.00	1.50
2316.80	243	64	3624.13	218	3641.45	253	2159.35	225	60	29277	410	47	781	430	17	68976	214	7.65	28.25	0.00	0.00
2119.97	341	63	3367.27	303	3577.80	278	2000.65	306	59	32398	282	48	978	392	20	44141	440	7.65	28.50	0.00	4.00

SCHOOL DISTRICT GENERAL FUND REVENUES PER PUPIL BY FUND SOURCE, DISTRICT RANK, AND PERCENT SOURCE COMPRISES OF GENERAL FUND

COUNTY-CODE AND NAME/ DISTRICT CODE AND NAME	LOCAL SOURCES PER PUPIL	RANK	% OF GEN. FUND	INTERMEDIATE PER PUPIL	RANK	% OF GEN. FUND	STATE SOURCES OF REVENUES DIRECT APPROPRIATIONS PER PUPIL	RANK	% OF GEN. FUND	REDISTRIBUTION OF FEDERAL FUNDS PER PUPIL	RANK	% OF GEN. FUND	FEDERAL DIRECT PER PUPIL	RANK	% OF GEN. FUND
090 EAST JACKSON PUBLIC SCHOOLS	1923.80	343	54	0.00	40	0	1569.61	160	44	62.63	382	2	0.00	226	0
100 HANOVER HORTON SCHOOLS	2232.65	261	63	0.00	40	0	1248.06	253	35	54.85	419	2	0.00	226	0
120 MICHIGAN CENTER SCHOOL DIST	1833.88	369	52	0.00	40	0	1597.48	149	46	73.25	335	2	0.00	226	0
130 NAPOLEON COMMUNITY SCHOOLS	1872.03	359	58	0.00	40	0	1322.36	234	41	60.08	398	2	0.00	226	0
140 NORTHWEST SCHOOL DISTRICT	2238.19	258	63	0.00	40	0	1249.02	252	35	72.85	338	2	0.00	226	0
150 SPRINGPORT PUBLIC SCHOOLS	1717.03	404	50	0.00	40	0	1656.39	124	48	90.65	258	3	0.00	226	0
170 JACKSON PUBLIC SCHOOLS	2569.86	211	64	0.00	40	0	1246.89	254	31	166.84	63	4	19.85	120	0
39 KALAMAZOO COUNTY															
010 KALAMAZOO CITY SCHOOL DIST	3825.28	98	84	11.84	22	0	529.25	362	12	173.17	58	4	20.16	118	0
020 CLIMAX SCOTTS COMM SCHOOLS	2426.98	231	66	0.00	40	0	1199.41	267	33	45.77	452	1	0.00	226	0
030 COMSTOCK PUBLIC SCHOOLS	3906.53	94	88	0.00	40	0	417.43	373	9	120.76	145	3	0.00	226	0
050 GALESBURG AUGUSTA COMM SCHS	2524.12	221	63	0.00	40	0	1363.82	225	34	93.97	242	2	0.00	226	0
065 GULL LAKE COMMUNITY SCHOOLS	3677.04	112	94	0.00	40	0	152.68	433	4	56.91	409	1	10.80	158	0
130 PARCHMENT SCHOOL DISTRICT	1947.28	335	53	0.00	40	0	1708.58	106	46	51.66	431	1	0.00	226	0
140 PORTAGE PUBLIC SCHOOLS	3716.78	108	95	0.00	40	0	119.57	455	3	69.01	353	2	2.77	204	0
160 SCHOOLCRAFT COMMUNITY SCHS	2526.07	219	73	0.00	40	0	873.92	321	25	52.62	429	2	0.00	226	0
170 VICKSBURG COMMUNITY SCHOOLS	2225.84	262	64	0.00	40	0	1176.05	273	34	50.64	438	1	0.99	220	0
40 KALKASKA COUNTY															
020 FOREST AREA COMMUNITY S/D	1286.49	497	44	0.00	40	0	1596.96	150	54	57.73	406	2	0.00	226	0
040 KALKASKA PUBLIC SCHOOLS	3041.43	174	86	0.00	40	0	361.83	379	10	127.89	129	4	3.64	199	0
41 KENT COUNTY															
010 GRAND RAPIDS CITY SCH DIST	2553.60	216	58	0.00	40	0	1462.45	195	33	171.28	59	4	187.80	13	4
020 GODWIN HEIGHTS PUBLIC SCHS	5037.05	35	98	0.00	40	0	48.49	511	1	53.81	422	1	0.00	226	0
025 NORTHVIEW PUBLIC SCHOOL DIST	2937.71	183	78	0.00	40	0	787.61	332	21	31.82	500	1	0.00	226	0
026 WYOMING PUBLIC SCHOOLS	2848.77	192	73	0.00	40	0	990.62	308	25	59.42	400	2	0.00	226	0
040 BYRON CENTER PUBLIC SCHOOLS	3589.61	122	96	0.00	40	0	100.91	471	3	33.11	496	1	0.00	226	0
050 CALEDONIA COMMUNITY SCHOOLS	4425.96	64	95	0.00	40	0	201.86	411	4	50.72	436	1	0.00	226	0
070 CEDAR SPRINGS PUBLIC SCHOOLS	1614.35	428	47	0.00	40	0	1757.42	90	51	73.98	332	2	0.00	226	0
080 COMSTOCK PARK PUBLIC SCHOOLS	2083.05	290	55	0.00	40	0	1681.13	118	44	27.74	504	1	0.00	226	0
090 EAST GRAND RAPIDS PUB SCHS	4262.59	75	98	0.00	40	0	59.94	504	1	17.89	518	0	0.00	226	0
110 FOREST HILLS PUBLIC SCHOOLS	4863.57	42	97	0.00	40	0	128.29	446	3	47.08	448	1	0.00	226	0
120 GODFREY LEE PUBLIC SCH DIST	1251.56	502	34	0.00	40	0	2269.47	16	62	134.63	113	4	0.00	226	0
130 GRANDVILLE PUBLIC SCHOOLS	3348.68	142	95	0.00	40	0	131.40	443	4	47.94	445	1	0.00	226	0
140 KELLOGGSVILLE PUBLIC SCHOOLS	3754.80	104	95	0.00	40	0	56.24	508	1	123.59	140	3	0.00	226	0
145 KENOWA HILLS PUBLIC SCHOOLS	4174.75	79	95	0.00	40	0	138.91	440	3	70.36	348	2	0.00	226	0
150 KENT CITY COMMUNITY SCHOOLS	1230.70	505	37	0.00	40	0	1963.03	54	58	152.31	80	5	9.73	164	0
160 KENTWOOD PUBLIC SCHOOLS SUPT	4342.57	71	96	0.00	40	0	76.23	492	2	81.91	292	2	24.17	106	1
170 LOWELL AREA SCHOOL DISTRICT	2377.78	241	66	0.00	40	0	1163.07	276	32	67.69	361	2	7.58	175	0
210 ROCKFORD PUBLIC SCHOOLS	2309.33	251	67	0.00	40	0	1100.32	291	32	21.34	517	1	0.00	226	0
240 SPARTA AREA SCHOOLS	1735.87	402	51	0.00	40	0	1574.46	156	47	71.49	343	2	0.00	226	0
43 LAKE COUNTY															
040 BALDWIN COMMUNITY SCHOOLS	3975.73	90	87	0.00	40	0	289.98	390	6	179.96	50	4	108.47	27	2

SELECTED GENERAL FUND EXPENDITURES, DISTRICT RANKING, PERCENT EXPENDITURE IS OF COE (CURRENT OP EXP) AND OTHER ITEMS

GENERAL FUND EXPENDITURES PER PUPIL BY FUNCTION																					
TOTAL INSTRUCTIONAL EXPENDITURES PER PUPIL	RANK	% COE	CURRENT OPERATING EXPENDITURES PER PUPIL	RANK	TOTAL GENERAL FUND EXPENDITURES PER PUPIL	RANK	SALARIES FOR INSTRUCTION PER PUPIL	RANK	% COE	AVERAGE TEACHER'S SALARY AMOUNT	RANK	% COE	STATE AID PUPILS TOTAL	RANK	PUPIL TCHR RATIO	S.E.V. PER STATE AID MEMBER - AMOUNT	RANK	MILLAGE RATES OPERATIONS ALLOC	VOTED	BLDG SITE	DEBT RET.
2075.86	369	64	3228.18	375	3284.68	411	1956.83	329	61	30611	355	46	1443	318	21	52326	358	7.65	28.25	0.00	7.00
2092.49	360	63	3306.93	334	3570.77	281	1958.28	326	59	30225	369	44	1169	358	21	62005	263	7.65	26.35	0.00	3.20
2021.87	416	60	3346.60	313	3606.74	263	1923.52	357	57	40277	65	46	1352	331	26	50160	379	7.65	26.35	0.00	0.32
2061.75	378	66	3130.56	427	3182.97	455	1919.13	363	61	32039	298	47	1472	311	22	55961	320	7.65	24.80	0.00	3.64
2145.05	321	64	3377.32	302	3586.79	274	1951.93	333	58	34444	207	45	3245	123	23	61590	267	7.65	25.60	0.00	1.71
2031.25	408	63	3239.83	367	3347.19	381	1912.62	367	59	30386	364	48	1074	376	20	49421	386	7.65	26.30	0.00	2.85
2658.75	126	64	4125.71	118	4255.52	115	2458.65	121	60	35103	186	38	8277	29	22	66071	230	7.65	31.05	0.00	2.00
39																					
3007.76	65	68	4410.94	88	4769.86	68	2759.69	68	63	34041	216	41	12954	15	19	85547	160	9.00	33.70	0.00	1.30
2113.70	344	54	3897.98	153	4024.44	152	1934.23	350	50	24794	515	35	630	457	18	62793	252	9.00	26.91	0.00	2.20
2756.53	101	64	4279.00	102	4284.51	111	2499.10	114	58	33905	222	47	2630	163	17	104793	113	9.00	24.95	0.00	2.70
2362.02	216	62	3785.35	176	3892.45	180	2197.34	209	58	28206	455	42	1217	347	18	62284	260	9.00	28.90	0.00	3.00
2441.71	176	65	3780.26	178	3862.85	187	2274.98	167	60	31164	327	46	2399	192	18	93854	139	9.00	27.83	1.00	0.75
2606.05	135	73	3572.04	231	3689.79	237	2241.79	179	63	38515	97	34	2363	196	31	49032	389	9.00	28.60	0.00	5.50
2716.16	112	68	3984.77	137	4109.28	137	2553.01	100	64	35057	187	48	7746	32	18	102445	115	9.00	24.70	1.00	1.30
2206.47	288	64	3432.61	283	3493.50	315	2045.55	276	60	28402	446	46	864	416	18	70672	209	9.00	25.80	0.00	6.80
2179.29	301	64	3378.85	300	3511.38	306	1931.85	351	57	25741	505	44	2411	190	17	62729	254	9.00	25.00	0.00	0.00
40																					
2005.42	427	66	3053.90	466	3076.16	490	1674.92	503	55	24955	514	34	915	408	23	45362	429	8.53	17.00	0.00	7.20
1978.36	450	61	3233.23	372	3339.44	388	1838.84	428	57	28329	451	43	2097	219	20	107486	100	8.53	18.91	0.00	2.73
41																					
2947.29	71	67	4376.63	90	4487.63	95	2759.14	69	63	35012	189	34	30885	2	23	60697	278	10.10	31.60	0.00	1.00
3489.14	24	69	5051.67	44	5246.17	41	3195.78	27	63	39283	83	46	2055	226	17	142265	55	10.10	19.80	1.25	1.30
2614.71	133	69	3776.83	179	3866.19	185	2449.79	123	65	32996	259	47	2833	151	18	73870	199	9.00	29.25	0.93	2.60
2788.49	93	73	3828.75	164	3903.99	177	2574.89	92	67	40205	68	44	6730	45	23	68406	220	10.10	29.40	0.00	1.55
2327.64	234	65	3589.82	222	3659.84	248	2212.77	200	62	33373	248	49	1595	294	19	105265	109	9.00	24.00	0.99	2.50
2539.26	144	61	4138.05	116	4485.54	96	2397.89	135	58	35437	181	43	2162	214	20	124325	75	9.00	21.90	0.00	3.32
2175.06	303	68	3212.83	382	3331.80	390	2044.83	278	64	36143	156	51	2633	162	22	45378	428	10.10	23.50	0.00	0.00
2532.69	147	71	3584.34	226	3657.43	250	2107.24	247	59	30876	341	32	1900	243	26	49804	381	10.10	29.23	0.00	7.46
2905.96	77	70	4173.03	114	4238.11	117	2694.55	77	65	39549	81	48	2413	188	19	93914	138	10.10	33.65	0.00	0.07
2978.26	67	65	4558.26	71	4702.33	74	2744.53	70	60	37081	125	44	5419	59	18	144458	52	9.00	23.00	0.00	3.10
2582.20	136	74	3507.22	260	3522.27	300	2042.00	279	58	21984	522	24	2411	190	26	26799	521	10.10	26.00	1.00	3.90
2266.44	260	65	3474.43	273	3630.27	257	2127.94	241	61	37556	115	47	4125	91	23	92554	142	10.10	23.90	0.00	2.68
2740.62	106	70	3936.31	142	4012.16	156	2448.63	124	62	35405	182	44	1748	269	20	98664	124	10.10	25.25	0.00	1.60
3157.82	43	66	4801.70	58	4855.94	61	2959.22	42	62	38443	101	46	2421	185	17	134111	64	10.10	18.90	0.00	0.38
2031.49	407	65	3119.32	435	3318.04	395	1863.08	408	60	35676	170	45	1623	288	25	36928	497	9.00	21.90	0.00	3.65
2921.95	74	75	3886.92	155	4010.84	158	2400.44	134	62	35170	185	45	6536	47	20	117638	84	9.00	23.80	0.80	2.54
2410.71	187	68	3566.81	235	3675.09	244	2193.02	212	61	33977	219	46	3179	128	20	63931	239	10.10	27.20	0.00	2.00
2181.44	300	67	3263.88	354	3390.65	360	2038.38	281	62	35480	178	48	5132	65	22	63707	242	9.00	25.00	0.00	4.14
2094.60	357	66	3162.60	411	3236.26	431	1934.84	349	61	33396	246	44	2938	142	24	48541	397	9.00	25.00	0.00	3.70
43																					
2483.34	162	59	4215.23	110	4271.86	113	2304.48	158	55	30988	336	44	927	403	17	143308	53	6.38	20.57	0.00	0.80

SCHOOL DISTRICT GENERAL FUND REVENUES PER PUPIL BY FUND SOURCE, DISTRICT RANK, AND PERCENT SOURCE COMPRISES OF GENERAL FUND

COUNTY CODE AND NAME/ DISTRICT CODE AND NAME	LOCAL SOURCES PER PUPIL	RANK	% OF GEN. FUND	INTERMEDIATE PER PUPIL	RANK	% OF GEN. FUND	STATE SOURCES OF REVENUES DIRECT APPROPRIATIONS PER PUPIL	RANK	% OF GEN. FUND	REDISTRIBUTION OF FEDERAL FUNDS PER PUPIL	RANK	% OF GEN. FUND	FEDERAL DIRECT PER PUPIL	RANK	% OF GEN. FUND
44 LAPEER COUNTY															
010 LAPEER COMMUNITY SCHOOLS	2150.32	275	59	0.00	40	0	1429.56	207	39	46.65	450	1	15.39	136	0
020 ALMONT COMMUNITY SCHOOLS	2015.88	308	62	0.00	40	0	1108.28	288	34	131.57	120	4	15.48	135	0
050 DRYDEN COMMUNITY SCHOOLS	2721.26	195	78	0.00	40	0	711.69	341	20	66.93	364	2	0.00	226	0
060 IMLAY CITY COMMUNITY SCHOOLS	1773.14	390	53	0.00	40	0	1514.18	179	45	73.86	333	2	0.00	226	0
090 NORTH BRANCH AREA SCHOOLS	1313.99	491	40	0.00	40	0	1912.95	64	58	52.57	430	2	0.00	226	0
45 LEELANAU COUNTY															
010 GLEN LAKE COMMUNITY SCH DIST	4147.97	82	97	0.00	40	0	58.02	506	1	79.77	299	2	6.61	180	0
020 LELAND PUBLIC SCHOOL DIST	4828.54	44	92	0.00	40	0	141.51	439	3	84.18	284	2	168.29	15	3
040 NORTHPORT PUBLIC SCHOOL DIST	6653.94	9	97	0.00	40	0	146.27	437	2	71.93	340	1	0.00	226	0
050 SUTTONS BAY PUBLIC SCH DIST	3230.97	156	89	0.00	40	0	241.15	401	7	53.31	426	1	94.33	30	3
46 LENAWEE COUNTY															
010 ADRIAN CITY SCHOOL DISTRICT	2023.92	303	53	0.00	40	0	1629.06	139	42	79.74	301	2	100.79	29	3
020 ADDISON COMMUNITY SCHOOLS	3236.30	155	92	0.00	40	0	206.24	410	6	59.43	399	2	0.00	226	0
040 BLISSFIELD COMMUNITY SCHOOLS	2273.52	254	71	0.00	40	0	810.03	331	25	117.56	157	4	4.21	193	0
050 BRITTON MACON AREA SCH DIST	3498.97	130	87	0.00	40	0	470.22	367	12	68.58	355	2	0.00	226	0
060 CLINTON COMMUNITY SCHOOLS	2416.28	234	74	0.00	40	0	811.35	330	25	30.70	503	1	0.00	226	0
070 DEERFIELD PUBLIC SCHOOLS	2113.09	285	63	0.00	40	0	1134.03	283	34	81.35	294	2	0.00	226	0
080 HUDSON AREA SCHOOLS	1743.26	397	51	0.00	40	0	1541.34	170	45	154.92	77	5	0.00	226	0
090 MADISON SCHOOL DISTRICT	3499.75	129	88	0.00	40	0	300.18	388	8	166.71	64	4	0.00	226	0
100 MORENCI AREA SCHOOLS	1456.15	457	46	0.00	40	0	1599.00	148	51	103.77	203	3	2.47	206	0
110 ONSTED COMMUNITY SCHOOLS	2185.66	266	65	0.00	40	0	1097.15	292	33	56.12	413	2	0.00	226	0
130 SAND CREEK COMMUNITY SCHOOLS	2316.19	249	59	0.00	40	0	1563.09	163	40	76.01	321	2	0.00	226	0
140 TECUMSEH PUBLIC SCHOOLS	2456.67	229	67	0.00	40	0	1177.66	272	32	46.67	449	1	0.00	226	0
47 LIVINGSTON CO															
010 BRIGHTON AREA SCHOOLS	3615.89	119	88	0.00	40	0	389.25	376	9	104.25	201	3	4.20	194	0
030 FOWLERVILLE COMMUNITY SCHS	2060.93	295	57	0.00	40	0	1429.10	208	40	51.13	435	1	58.28	50	2
060 HARTLAND CONSOLIDATED SCHS	3281.97	151	80	26.34	15	1	740.95	336	18	42.69	470	1	11.06	155	0
070 HOWELL PUBLIC SCHOOLS	3267.16	153	81	0.00	40	0	698.46	344	17	42.61	471	1	8.17	173	0
080 PINCKNEY COMMUNITY SCHOOLS	3307.33	147	82	75.47	7	2	583.60	354	15	42.48	472	1	14.76	139	0
48 LUCE COUNTY															
040 TAHQUAMENON AREA SCHOOLS	1726.48	403	51	0.00	40	0	1490.68	186	44	143.43	96	4	42.88	71	1
49 MACKINAC COUNTY															
010 ST IGNACE CITY SCHOOL DIST	1240.73	504	41	0.00	40	0	1472.60	193	48	78.56	306	3	251.49	12	8
040 LES CHENEAUX COMM SCH DIST	3614.50	120	91	0.00	40	0	147.35	436	4	81.96	290	2	114.28	26	3
055 ENGADINE CONSOLIDATED SCHS	3347.65	143	82	0.00	40	0	569.55	355	14	167.79	62	4	0.00	226	0
110 MACKINAC ISLAND PUB SCHOOLS	7660.73	5	94	0.00	40	0	200.16	412	2	306.28	14	4	0.00	226	0
50 MACOMB COUNTY															
010 CENTERLINE PUBLIC SCHOOLS	6789.88	8	95	0.00	40	0	192.81	416	3	74.57	328	1	79.38	38	1

SELECTED GENERAL FUND EXPENDITURES, DISTRICT RANKING, PERCENT EXPENDITURE IS OF COE (CURRENT OP EXP) AND OTHER ITEMS

	GENERAL FUND EXPENDITURES PER PUPIL BY FUNCTION																						
	TOTAL INSTRUCTIONAL EXPENDITURES PER PUPIL	RANK	% COE	CURRENT OPERATING EXPENDITURES PER PUPIL	RANK	TOTAL GENERAL FUND EXPENDITURES PER PUPIL	RANK	SALARIES FOR INSTRUCTION PER PUPIL	RANK	% COE	AVERAGE TEACHER'S SALARY AMOUNT	RANK	% COE	STATE AID PUPILS PUPIL TOTAL	RANK	PUPIL TCHR RATIO	S.E.V. PER STATE AID MEMBER AMOUNT	RANK	MILLAGE RATES OPERATIONS ALLOC	OPERATIONS VOTED	BLDG SITE	DEBT RET.
44																							
	2359.70	217	68	3490.03	267	3597.39	272	2210.53	201	63	40122	69	49	7796	31	23	55255	328	8.37	28.00	0.00	3.35
	2171.34	308	64	3403.90	295	3438.45	335	1951.34	334	57	33720	234	46	1248	341	21	63970	238	8.37	22.50	0.00	8.45
	1904.95	486	59	3211.51	383	3396.85	357	1831.45	433	57	33721	233	45	687	446	23	76828	192	8.37	27.62	0.00	7.50
	2170.39	309	67	3247.79	361	3273.03	415	2000.93	305	62	36128	157	45	2058	223	24	52945	349	8.37	23.35	0.00	2.40
	1999.38	429	68	2933.89	504	3044.71	499	1860.01	413	63	36190	155	52	2420	186	23	39764	481	8.37	23.42	0.00	3.50
45																							
	2285.22	251	58	3953.46	140	4086.56	140	2045.54	277	52	30760	347	43	682	449	18	222371	15	7.53	10.40	0.00	2.15
	2797.91	92	57	4914.65	49	4982.80	54	2444.77	126	50	31274	319	39	341	503	16	328721	5	7.53	6.60	0.00	0.80
	3651.10	21	60	6083.53	15	6263.52	16	3363.00	20	55	31632	308	44	212	515	12	394652	3	7.53	9.30	0.00	1.38
	1969.87	455	63	3121.81	430	3598.79	271	1798.74	457	58	28400	447	44	817	423	20	105007	110	7.53	21.95	0.00	1.48
46																							
	2400.88	194	65	3690.25	200	3824.36	200	2206.54	205	60	34986	191	43	5261	60	22	51873	360	8.50	29.00	0.00	2.25
	2090.08	362	64	3271.93	350	3346.99	383	1922.99	358	59	29531	396	48	1215	348	19	91469	143	8.50	27.75	0.00	2.10
	1988.09	445	63	3135.66	422	3207.78	445	1866.75	407	60	32563	275	48	1607	290	21	72086	204	8.50	22.25	0.00	2.12
	2149.67	318	61	3543.84	245	3848.47	192	1981.15	315	56	29721	391	46	413	492	18	82407	169	8.50	32.00	0.00	0.70
	1952.46	465	64	3028.88	476	3360.93	375	1811.87	449	60	32484	279	47	1116	370	23	70620	210	11.22	22.50	0.00	1.80
	2105.97	349	64	3281.11	348	3600.58	269	1922.23	359	59	27238	477	45	419	491	18	60941	276	8.50	25.00	0.00	0.50
	2189.17	294	65	3350.93	310	3364.91	374	2036.33	283	61	32658	272	46	1240	342	21	49617	384	8.50	22.75	0.00	3.25
	2822.97	90	69	4114.42	120	4138.59	128	2503.97	111	61	31653	306	43	687	446	18	90980	145	8.50	28.50	0.00	0.00
	2148.21	320	63	3415.70	292	3513.07	304	1997.64	308	58	28409	444	47	1083	374	17	44396	437	8.50	23.50	0.00	2.25
	2010.15	422	64	3131.15	426	3321.98	393	1861.24	412	59	31131	329	48	1572	299	21	62417	257	8.50	25.73	0.00	2.20
	2430.62	179	65	3712.37	192	3812.91	205	2272.89	169	61	29980	381	45	824	421	18	55624	324	8.50	31.75	1.00	1.20
	2363.43	214	66	3580.16	228	3790.18	212	2205.72	206	62	39263	84	49	3119	132	22	61914	265	8.50	30.90	0.00	2.23
47																							
	2498.82	157	64	3902.76	151	4101.78	138	2356.12	143	60	36070	160	45	5615	55	20	84866	162	8.60	31.25	0.00	4.74
	2285.01	252	65	3534.65	250	3581.82	277	2116.95	244	60	33172	251	44	2078	221	21	55508	326	8.60	26.30	0.00	7.34
	2257.97	263	62	3620.01	219	4009.32	160	2100.37	249	58	37479	118	47	3074	134	22	77025	189	8.60	31.07	0.00	7.20
	2436.85	178	62	3926.24	148	4037.95	151	2312.50	155	59	36773	135	46	5497	57	20	77776	188	8.60	30.55	0.00	5.03
	2318.74	242	63	3698.10	198	3790.19	211	2144.38	230	58	34621	199	44	3361	116	21	79775	178	8.60	31.25	0.00	7.14
48																							
	1975.96	451	62	3193.31	395	3297.80	402	1820.18	440	57	28408	445	45	1360	329	19	56365	316	8.00	20.50	0.00	3.50
49																							
	2120.90	340	68	3102.35	440	3279.33	412	1787.87	464	58	28566	436	36	1096	371	25	42549	450	8.53	18.16	0.00	4.04
	2272.02	257	60	3762.33	180	4058.67	147	1997.74	307	53	26315	499	42	407	493	16	122453	76	8.80	19.67	0.00	0.00
	2066.79	375	58	3541.06	247	3721.79	226	1897.49	377	54	25600	506	42	373	497	17	124949	74	8.80	17.00	0.00	0.00
	4767.05	4	71	6697.31	8	6813.40	8	4014.16	6	60	26677	493	45	88	521	9	479583	2	8.80	7.67	0.00	0.00
50																							
	3903.76	14	65	6018.77	18	6109.45	20	3735.91	9	62	45891	8	46	2520	175	16	142004	57	9.58	32.06	0.00	0.66

SCHOOL DISTRICT GENERAL FUND REVENUES PER PUPIL BY FUND SOURCE, DISTRICT RANK, AND PERCENT SOURCE COMPRISES OF GENERAL FUND

COUNTY CODE AND NAME/ DISTRICT CODE AND NAME	LOCAL SOURCES			INTERMEDIATE			STATE SOURCES OF REVENUES DIRECT APPROPRIATIONS			REDISTRIBUTION OF FEDERAL FUNDS			FEDERAL DIRECT		
	PER PUPIL	RANK	% OF GEN. FUND	PER PUPIL	RANK	% OF GEN. FUND	PER PUPIL	RANK	% OF GEN. FUND	PER PUPIL	RANK	% OF GEN. FUND	PER PUPIL	RANK	% OF GEN. FUND
020 EAST DETROIT CITY SCH DIST	2414.06	235	61	0.00	40	0	1467.83	194	37	95.56	231	2	0.00	226	0
030 ROSEVILLE COMMUNITY SCHOOLS	3587.20	123	90	0.00	40	0	270.10	394	7	81.55	293	2	52.97	56	1
040 ANCHOR BAY SCHOOL DISTRICT	2352.05	244	67	0.00	40	0	1019.45	304	29	120.57	147	3	10.98	157	0
050 ARMADA AREA SCHOOLS	1669.52	417	51	0.00	40	0	1531.45	174	47	23.11	515	1	31.25	89	1
070 CLINTONDALE COMM SCHOOLS	2489.18	225	57	0.00	40	0	1605.56	145	37	160.95	68	4	91.83	32	2
080 CHIPPEWA VALLEY SCHOOLS	3283.60	150	88	0.00	40	0	429.39	371	12	17.29	519	0	0.00	226	0
090 FITZGERALD PUBLIC SCHOOLS	5112.66	33	96	0.00	40	0	56.29	507	1	131.30	121	2	23.02	109	0
100 FRASER PUBLIC SCHOOLS	4454.02	63	96	0.00	40	0	135.20	442	3	38.58	484	1	28.76	94	1
120 LAKESHORE PUBLIC SCHOOLS	3189.51	163	72	0.00	40	0	915.07	316	21	61.50	390	1	258.69	10	6
130 LAKEVIEW PUBLIC SCHOOLS	4575.63	59	97	0.00	40	0	69.43	500	1	31.10	501	1	25.39	103	1
140 L ANSE CREUSE PUBLIC SCHOOLS	4322.14	73	93	0.00	40	0	211.46	407	5	74.40	329	2	34.49	78	1
160 MT CLEMENS COMMUNITY SCHOOLS	2873.77	190	62	0.00	40	0	1428.24	209	31	181.94	49	4	115.39	24	3
170 NEW HAVEN COMMUNITY SCHOOLS	3252.53	154	77	0.00	40	0	720.93	339	17	226.37	27	5	0.00	226	0
180 RICHMOND COMMUNITY SCHOOLS	3127.33	169	81	0.00	40	0	671.76	348	17	85.03	280	2	0.00	226	0
190 ROMEO COMMUNITY SCHOOLS	3341.79	144	82	18.21	19	0	621.53	351	15	45.71	453	1	43.58	67	1
200 SOUTH LAKE SCHOOLS	5838.69	14	98	0.00	40	0	41.75	513	1	43.12	467	1	33.95	79	1
210 UTICA COMMUNITY SCHOOLS	3968.26	92	96	0.00	40	0	117.97	457	3	33.18	494	1	26.38	100	1
220 VAN DYKE PUBLIC SCHOOLS	1885.59	355	48	0.00	40	0	1932.57	61	49	120.63	146	3	29.55	92	1
230 WARREN CONSOLIDATED SCHOOLS	5834.59	15	97	0.00	40	0	102.06	470	2	88.29	263	1	14.29	141	0
240 WARREN WOODS PUBLIC SCHOOLS	5764.27	16	96	0.00	40	0	164.22	425	3	27.71	505	0	72.08	44	1
51 MANISTEE COUNTY															
020 BEAR LAKE SCHOOL DISTRICT	1958.41	332	57	0.00	40	0	1458.97	196	42	33.93	492	1	0.00	226	0
045 KALEVA NORMAN - DICKSON SCHS	3327.17	145	92	0.00	40	0	72.29	498	2	207.27	37	6	0.00	226	0
060 ONEKAMA CONSOLIDATED SCHOOLS	4763.90	50	98	0.00	40	0	6.97	520	0	92.79	246	2	3.13	201	0
070 MANISTEE AREA PUBLIC SCHOOLS	2610.54	209	86	98.39	4	3	263.96	397	9	77.90	309	3	0.00	226	0
52 MARQUETTE COUNTY															
015 N.I.C.E. COMMUNITY SCHOOLS	2285.07	253	57	0.00	40	0	1695.05	111	42	44.07	462	1	0.02	224	0
040 GWINN AREA COMMUNITY SCHOOLS	735.96	524	21	0.00	40	0	1874.26	73	54	62.47	384	2	817.76	3	23
090 NEGAUNEE PUBLIC SCHOOLS	1956.63	333	55	0.00	40	0	1594.41	151	44	33.96	491	1	0.00	226	0
110 REPUBLIC MICHIGAMME SCHOOLS	4720.35	51	90	9.17	24	0	386.86	377	7	87.59	266	2	16.79	127	0
170 MARQUETTE CITY SCHOOL DIST	2567.11	212	74	0.00	40	0	820.26	328	24	65.17	373	2	13.14	144	0
180 ISHPEMING PUBLIC SCHOOL DIST	1267.39	499	40	0.00	40	0	1815.48	81	57	113.47	166	4	0.00	226	0
53 MASON COUNTY															
010 MASON COUNTY CENTRAL SD	2023.53	305	57	0.00	40	0	1426.87	210	40	126.49	135	4	0.00	226	0
020 MASON COUNTY EASTERN SD	2423.25	233	64	0.00	40	0	1201.75	266	32	160.18	70	4	15.55	134	0
030 FREESOIL COMMUNITY SCH DIST	2074.25	291	58	0.00	40	0	1352.90	229	38	73.17	336	2	51.86	57	1
040 LUDINGTON AREA SCHOOL DIST	3821.67	99	96	0.00	40	0	35.38	514	1	85.94	276	2	26.87	98	1
54 MECOSTA COUNTY															
010 BIG RAPIDS PUBLIC SCHOOLS	2630.20	205	73	0.00	40	0	838.27	326	23	139.48	106	4	0.00	226	0
025 CHIPPEWA HILLS SCHOOL DIST	3230.00	157	90	0.00	40	0	165.34	424	5	155.76	75	4	19.86	119	1
040 MORLEY STANWOOD COMM SCHOOLS	1888.06	353	59	0.00	40	0	1205.98	265	38	88.02	264	3	4.43	191	0

SELECTED GENERAL FUND EXPENDITURES, DISTRICT RANKING, PERCENT EXPENDITURE IS OF COE (CURRENT OP EXP) AND OTHER ITEMS

GENERAL FUND EXPENDITURES PER PUPIL BY FUNCTION																							
TOTAL INSTRUCTIONAL EXPENDITURES PER PUPIL	RANK	% COE	CURRENT OPERATING EXPENDITURES PER PUPIL	RANK	TOTAL GENERAL FUND EXPENDITURES PER PUPIL	RANK	SALARIES FOR INSTRUCTION PER PUPIL	RANK	% COE	AVERAGE TEACHER'S SALARY AMOUNT	RANK	% COE	STATE AID PUPILS PUPIL TOTAL	RANK	PUPIL TCHR RATIO	S.E.V. PER STATE AID MEMBER AMOUNT	RANK	MILLAGE RATES OPERATIONS ALLOC	OPERATIONS VOTED	BLDG SITE	DEBT RET.
2657.11	127	68	3932.36	143	3934.21	171	2491.36	116	63	41186	50	44	7402	36	23	57712	304	9.58	31.15	0.00	1.50
2550.25	141	65	3932.16	144	4011.80	157	2460.71	119	63	42234	33	43	6623	46	25	89159	154	9.58	29.09	0.00	2.00
2409.42	189	66	3636.88	214	3680.07	240	2258.97	172	62	36588	142	47	4287	88	21	64999	234	8.58	28.00	0.00	4.82
2350.41	224	71	3292.78	342	3345.68	385	1740.66	483	53	36042	162	34	2449	182	31	46899	414	8.58	25.65	0.00	7.00
3157.74	44	63	5034.11	45	5145.83	47	2995.42	38	60	42157	34	39	2846	148	21	58161	297	8.58	31.34	0.00	7.75
2530.01	148	68	3715.47	190	3725.10	224	2362.68	140	64	38966	90	47	9267	24	22	84516	163	8.58	30.70	0.00	7.65
3148.06	45	61	5176.71	36	5336.52	38	2969.74	40	57	43286	25	44	2714	158	19	112362	89	9.58	28.65	0.00	1.29
3039.66	62	67	4539.57	76	4621.98	81	2905.83	49	64	45750	10	49	4580	80	21	95823	134	8.58	35.49	0.00	3.00
2750.00	103	64	4276.94	103	4362.24	108	2479.29	118	58	42265	31	33	4332	87	29	73084	202	9.58	32.69	0.00	2.21
3084.10	57	66	4654.71	62	4694.19	76	2944.72	45	63	41944	40	47	2673	161	19	114505	86	9.58	31.00	0.00	1.70
3139.64	47	67	4651.45	63	4761.53	70	2843.09	59	61	43083	28	43	7590	35	21	98185	125	8.58	32.42	0.00	3.69
2947.42	70	69	4270.94	104	4509.14	93	2357.29	141	55	40212	67	39	4226	89	24	61328	272	8.58	35.40	0.00	4.55
2345.43	228	60	3899.02	152	4080.60	142	2191.67	214	56	35019	188	37	1037	384	24	78664	182	8.58	31.37	0.00	1.50
2469.79	169	66	3751.81	183	3773.89	215	2247.14	175	60	39065	87	47	1779	264	22	81329	172	8.58	28.32	0.00	3.35
2615.26	132	62	4188.84	113	4243.59	116	2432.33	127	58	40357	64	43	4150	90	22	80614	176	8.58	31.51	0.00	4.20
3578.56	22	60	5936.68	20	6079.38	22	3292.39	22	55	43943	20	39	1969	235	19	184748	30	8.58	23.00	0.00	0.70
2769.31	98	67	4116.79	119	4189.39	126	2620.61	84	64	45851	9	49	23280	4	23	92987	141	8.58	32.40	0.00	4.99
2326.76	235	68	3401.54	296	3439.35	334	2088.40	253	61	39927	72	37	7091	42	31	43576	444	9.58	31.00	0.00	4.15
3903.35	15	64	6064.10	16	6199.81	17	3687.97	11	61	48556	1	41	14400	11	19	167165	38	9.58	24.87	0.00	1.50
4007.92	11	61	6621.91	9	6767.42	10	3632.07	12	55	42108	35	36	2414	187	17	145791	51	9.58	29.48	0.00	7.00
51																							
2016.20	418	66	3059.43	460	3287.42	409	1711.48	493	56	28[illegible]80	435	33	554	471	28	52600	355	8.00	26.25	0.00	1.00
2014.54	419	63	3219.95	376	3270.20	417	1901.57	374	59	29[illegible]28	405	49	698	445	18	106263	101	8.00	22.25	0.00	0.21
2888.23	81	56	5164.57	37	5306.51	39	2556.69	99	50	27902	462	39	479	484	14	150603	50	8.00	21.00	0.50	0.00
2032.12	406	66	3070.16	456	3070.16	493	1857.40	415	60	37240	122	48	1932	240	25	86944	157	8.00	21.50	0.00	0.35
52																							
2409.96	188	64	3751.38	184	3858.98	188	2140.78	232	57	34275	318	47	1684	277	18	44504	435	7.36	23.00	0.00	2.30
2123.02	335	62	3401.38	297	3445.39	331	2007.04	299	59	30431	362	48	2887	144	18	24399	523	7.36	19.00	0.00	0.00
2127.18	330	62	3411.16	293	3489.70	316	1981.25	314	58	30033	352	46	1674	279	19	41712	460	7.36	18.50	0.00	5.85
2669.93	123	55	4837.27	55	5089.34	50	2502.04	112	52	28315	452	40	276	511	15	99871	122	7.36	27.00	0.00	1.50
2240.74	272	67	3327.84	324	3377.62	367	2067.49	266	62	34607	200	48	4999	66	21	72009	207	7.36	25.75	0.00	2.03
1952.10	466	63	3098.39	443	3187.61	454	1759.96	475	57	28847	425	45	1405	324	20	33841	510	7.36	24.80	0.00	0.00
53																							
1835.28	507	58	3176.02	402	3658.36	249	1705.96	495	54	32579	274	43	1590	296	24	56475	315	8.70	24.56	0.00	2.20
2045.81	395	61	3359.72	307	3454.88	325	1879.51	392	56	27631	470	42	593	463	19	68060	223	8.70	25.44	0.00	0.58
1850.05	500	58	3178.14	400	3801.88	206	1657.05	509	52	25198	509	47	216	514	17	56083	319	8.70	24.00	3.00	0.00
2692.80	119	69	3930.99	145	3949.43	170	2515.72	106	64	35484	177	50	2509	177	18	190306	27	8.70	10.50	1.00	0.00
54																							
2048.28	394	65	3159.32	415	3367.93	372	1856.61	416	59	29326	406	43	2084	220	21	72040	205	8.00	25.50	0.00	3.19
2127.55	329	63	3360.60	306	3425.88	344	2015.09	294	60	32928	262	48	2201	211	20	105574	106	8.00	21.90	0.00	3.00
1813.29	511	63	2880.48	512	3010.72	505	1693.69	498	59	30687	349	49	1408	323	21	60082	281	8.00	22.00	0.00	0.24

SCHOOL DISTRICT GENERAL FUND REVENUES PER PUPIL BY FUND SOURCE, DISTRICT RANK, AND PERCENT SOURCE COMPRISES OF GENERAL FUND

COUNTY CODE AND NAME/ DISTRICT CODE AND NAME	LOCAL SOURCES			INTERMEDIATE			STATE SOURCES OF REVENUES DIRECT APPROPRIATIONS			REDISTRIBUTION OF FEDERAL FUNDS			FEDERAL DIRECT		
	PER PUPIL	RANK	% OF GEN. FUND	PER PUPIL	RANK	% OF GEN. FUND	PER PUPIL	RANK	% OF GEN. FUND	PER PUPIL	RANK	% OF GEN. FUND	PER PUPIL	RANK	% OF GEN. FUND
55 MENOMINEE COUNTY															
010 CARNEY NADEAU PUBLIC SCHOOLS	2146.87	276	64	0.00	40	0	1080.06	294	32	145.56	91	4	0.00	226	0
100 MENOMINEE AREA PUBLIC SCHS	1971.38	322	56	0.00	40	0	1436.57	205	41	103.91	202	3	0.00	226	0
115 NORTH CENTRAL AREA SCHOOLS	1572.14	438	44	0.00	40	0	1914.23	63	53	121.86	142	3	0.00	226	0
120 STEPHENSON AREA PUBLIC SCHS	2041.26	301	64	0.00	40	0	1047.70	301	33	88.39	262	3	0.00	226	0
56 MIDLAND COUNTY															
010 MIDLAND PUBLIC SCHOOLS	4796.19	46	97	0.00	40	0	91.08	478	2	44.41	459	1	0.00	226	0
020 BULLOCK CREEK SCHOOL DIST	1697.06	415	48	0.00	40	0	1734.16	101	49	85.07	279	2	0.00	226	0
030 COLEMAN COMMUNITY SCH DIST	1441.12	462	41	0.00	40	0	1907.19	65	54	168.64	61	5	0.00	226	0
050 MERIDIAN PUBLIC SCHOOLS	1835.44	368	50	0.00	40	0	1756.49	91	48	68.60	354	2	0.00	226	0
57 MISSAUKEE COUNTY															
020 LAKE CITY AREA SCHOOL DIST	2168.91	270	79	9.03	25	0	459.16	368	17	116.57	160	4	0.00	226	0
030 MCBAIN RURAL AGR SCHOOL DIST	1912.80	347	58	0.00	40	0	1263.01	245	38	121.12	144	4	0.00	226	0
58 MONROE COUNTY															
010 MONROE PUBLIC SCHOOLS	3832.01	97	95	0.00	40	0	96.38	475	2	87.43	267	2	0.00	226	0
020 AIRPORT COMMUNITY SCH DIST	2623.96	207	73	0.00	40	0	840.88	325	24	94.97	236	3	12.16	148	0
030 BEDFORD PUBLIC SCHOOL DIST	2257.73	256	62	0.00	40	0	1370.96	222	37	39.33	480	1	0.00	226	0
050 DUNDEE COMMUNITY SCHOOLS	2356.74	243	75	0.00	40	0	738.73	337	24	34.79	489	1	0.00	226	0
070 IDA PUBLIC SCHOOL DISTRICT	2177.63	269	59	0.00	40	0	1448.63	201	39	49.68	441	1	0.00	226	0
080 JEFFERSON SCHOOLS-MONROE CO.	8675.64	1	99	0.00	40	0	4.92	522	0	95.16	233	1	0.00	226	0
090 MASON CONS SCHOOL DISTRICT	2057.36	297	61	0.00	40	0	1229.53	260	36	90.25	259	3	0.00	226	0
100 SUMMERFIELD SCHOOL DISTRICT	1970.25	325	57	0.00	40	0	1447.15	202	42	54.83	420	2	0.00	226	0
110 WHITEFORD AGR SCHOOL DIST	3878.92	96	96	0.00	40	0	126.25	449	3	39.07	481	1	0.00	226	0
59 MONTCALM COUNTY															
020 CARSON CITY CRYSTAL AREA SD	2016.01	307	52	0.00	40	0	1737.01	98	45	101.13	209	3	0.00	226	0
045 MONTABELLA COMM SCHOOL DIST	1892.91	351	55	0.00	40	0	1400.46	212	41	131.68	119	4	0.45	223	0
070 GREENVILLE PUBLIC SCHOOLS	1642.53	424	55	0.00	40	0	1287.71	240	43	63.99	377	2	0.00	226	0
080 TRI COUNTY AREA SCHOOLS	1607.83	430	48	0.00	40	0	1643.18	134	49	76.00	322	2	1.81	216	0
090 LAKEVIEW COMMUNITY SCHOOLS	1869.05	360	58	0.00	40	0	1259.17	248	39	97.88	219	3	0.00	226	0
125 CENTRAL MONTCALM PUBLIC SCHS	1436.34	464	41	0.00	40	0	2022.48	40	57	76.57	317	2	0.00	226	0
150 VESTABURG COMMUNITY SCHOOLS	1192.31	508	37	0.00	40	0	1934.08	60	59	129.75	123	4	0.00	226	0
60 MONTMORENCY COUNTY															
010 ATLANTA COMMUNITY SCHOOLS	2461.35	228	80	0.00	40	0	347.33	380	11	205.69	38	7	44.83	65	1
020 HILLMAN COMMUNITY SCHOOLS	2954.75	180	90	0.00	40	0	159.04	427	5	173.75	57	5	0.00	226	0
61 MUSKEGON COUNTY															
010 MUSKEGON CITY SCHOOL DIST	1697.13	414	37	0.00	40	0	2467.49	10	54	265.60	22	6	135.46	19	3
020 CITY OF MUSKEGON HEIGHTS SD	1076.89	520	24	0.00	40	0	3213.74	1	71	227.67	26	5	24.60	105	1
060 MONA SHORES SCHOOL DISTRICT	3196.10	162	89	0.00	40	0	345.96	381	10	60.97	394	2	0.00	226	0
065 OAKRIDGE PUBLIC SCHOOLS	1109.31	517	31	0.00	40	0	2411.55	12	66	107.86	185	3	7.91	174	0
080 FRUITPORT COMMUNITY SCHOOLS	1581.96	437	41	0.00	40	0	2250.56	17	58	65.33	371	2	0.00	226	0

SELECTED GENERAL FUND EXPENDITURES, DISTRICT RANKING, PERCENT EXPENDITURE IS OF COE (CURRENT OP EXP) AND OTHER ITEMS

	GENERAL FUND EXPENDITURES PER PUPIL BY FUNCTION																							
	TOTAL INSTRUCTIONAL EXPENDITURES PER PUPIL	RANK	% COE	CURRENT OPERATING EXPENDITURES PER PUPIL	RANK	TOTAL GENERAL FUND EXPENDITURES PER PUPIL	RANK	SALARIES FOR INSTRUCTION PER PUPIL	RANK	% COE	AVERAGE TEACHER'S SALARY AMOUNT	RANK	% COE	STATE AID PUPILS PUPIL TOTAL	RANK	PUPIL TCHR RATIO	S.E.V. PER STATE AID MEMBER AMOUNT	RANK	MILLAGE RATES OPERATIONS ALLOC	VOTED	BLDG SITE	DEBT RET.
55																							
	2005.75	426	62	3236.39	368	3265.92	418	1772.59	472	55	25293	508	47	310	506	16	64316	235	6.10	24.60	0.00	0.00
	2070.68	373	66	3140.58	420	3348.53	379	1898.30	376	60	29330	404	47	2306	202	20	55607	325	6.10	27.84	1.00	2.00
	1986.12	448	64	3116.25	436	3390.56	361	1703.18	496	55	26900	487	41	733	436	21	40884	469	6.10	26.50	0.00	3.00
	1786.01	514	59	3017.09	482	3157.38	464	1661.98	507	55	24678	516	45	1143	365	18	67821	224	6.10	22.20	0.00	4.20
56																							
	3360.67	30	72	4675.82	61	4796.05	65	3157.83	29	58	40407	61	47	8380	27	18	152274	46	11.30	18.30	0.63	0.00
	2276.63	255	68	3331.43	321	3371.20	371	2076.20	261	62	29765	388	44	2046	227	20	45927	421	11.30	23.10	0.00	2.18
	2292.34	248	65	3528.76	252	3635.65	256	2004.83	303	57	32056	297	46	1173	357	20	41108	468	11.30	22.50	0.00	3.40
	2211.59	284	63	3502.75	263	3603.80	265	2066.92	267	59	31112	330	44	1883	246	20	47579	408	11.30	25.00	0.00	1.30
57																							
	1760.46	517	65	2727.98	520	2771.55	521	1613.75	516	59	28128	457	46	1191	352	22	84361	164	9.00	16.00	0.00	3.60
	1906.66	484	62	3081.94	451	3347.18	382	1736.08	485	56	26560	494	43	785	429	20	59783	285	9.00	21.50	0.00	5.50
58																							
	2366.57	213	64	3703.43	196	3816.40	204	2243.06	178	61	37148	124	46	7374	38	21	118490	82	8.70	21.65	0.99	0.50
	2284.96	253	64	3587.20	224	3693.37	235	2106.26	248	59	33684	237	43	2546	173	22	75245	195	8.75	24.26	0.00	1.79
	2069.33	374	62	3334.25	318	3609.42	261	1945.27	336	58	36619	139	45	4511	84	24	57920	302	8.75	26.22	0.00	0.00
	2153.34	317	67	3204.52	389	3228.17	434	2008.36	298	63	34505	203	48	1552	302	22	73591	200	8.49	22.04	0.00	2.99
	2444.57	174	68	3587.87	223	3792.29	210	2244.25	177	63	33423	245	43	1657	281	22	57974	300	8.68	27.82	0.00	2.05
	3353.29	31	62	5402.27	28	8412.85	3	3063.41	34	57	41285	49	42	2584	168	18	381018	4	8.75	13.00	0.00	0.00
	2112.54	345	69	3041.81	473	3148.61	466	1849.36	422	61	31278	317	36	2231	209	28	59221	291	8.75	23.45	0.00	0.00
	2055.24	386	65	3144.15	418	3289.53	406	1951.23	335	62	32335	284	52	924	406	20	54917	331	8.75	25.25	0.00	3.70
	2207.40	287	62	3558.06	239	3692.66	236	2108.13	245	59	31598	310	47	715	441	19	97718	128	8.75	27.95	1.00	1.80
59																							
	2352.11	221	66	3559.70	238	3819.59	203	2160.87	223	61	30679	350	42	1465	313	20	49018	390	8.80	27.70	0.00	1.08
	2049.80	392	62	3318.52	329	3461.35	323	1889.89	386	57	29423	402	40	1363	327	22	55787	321	8.80	23.40	0.00	3.82
	2111.65	346	69	3039.57	475	3106.12	481	1940.78	339	64	32295	286	47	3918	96	22	54550	335	8.80	20.30	0.00	2.50
	2013.36	421	63	3215.81	379	3397.10	356	1868.41	403	58	32675	271	45	1889	245	22	48496	398	8.80	23.20	0.00	0.80
	1950.24	468	65	3020.55	479	3128.76	474	1843.18	425	61	31881	302	49	1791	262	21	58055	299	8.80	22.23	0.00	5.00
	2048.49	393	65	3160.44	413	3556.79	288	1879.51	392	59	32086	296	45	2304	203	22	39420	485	8.80	25.75	0.00	2.01
	1994.89	435	62	3243.20	364	3306.40	400	1868.89	402	58	26696	492	47	729	439	17	37609	494	8.80	22.35	0.00	3.68
60																							
	2102.08	353	65	3249.45	359	3250.15	424	1835.13	429	56	28173	456	45	588	465	19	90032	151	8.00	18.00	0.00	5.00
	1905.87	485	63	3043.63	471	3059.08	495	1776.03	470	58	30957	337	50	665	453	20	112334	90	8.00	18.00	0.00	0.80
61																							
	3290.19	33	64	5132.99	40	5191.35	45	3090.74	32	60	36471	149	35	7900	30	20	39639	483	8.30	33.30	0.00	1.30
	2640.30	130	65	4031.14	127	4111.63	135	2415.25	131	60	33880	224	39	3163	129	21	21804	524	8.30	34.67	0.00	3.46
	2428.60	181	66	3663.40	207	3718.92	228	2237.70	185	61	36861	132	46	3658	106	22	85268	161	7.00	27.50	0.00	1.40
	2255.39	267	69	3267.41	352	3544.15	292	2084.48	255	64	32236	288	49	1744	270	20	29196	517	7.00	27.53	0.00	0.00
	2238.47	273	65	3425.07	288	3709.64	232	2074.29	263	61	34008	218	41	3534	109	24	36451	499	7.00	31.20	0.00	1.91

SCHOOL DISTRICT GENERAL FUND REVENUES PER PUPIL BY FUND SOURCE, DISTRICT RANK, AND PERCENT SOURCE COMPRISES OF GENERAL FUND

COUNTY CODE AND NAME/ DISTRICT CODE AND NAME	LOCAL SOURCES PER PUPIL	RANK	% OF GEN. FUND	INTERMEDIATE PER PUPIL	RANK	% OF GEN. FUND	STATE SOURCES OF REVENUES DIRECT APPROPRIATIONS PER PUPIL	RANK	% OF GEN. FUND	REDISTRIBUTION OF FEDERAL FUNDS PER PUPIL	RANK	% OF GEN. FUND	FEDERAL DIRECT PER PUPIL	RANK	% OF GEN. FUND
120 HOLTON PUBLIC SCHOOLS	1065.15	521	33	0.00	40	0	2041.65	37	63	127.47	131	4	11.03	156	0
180 MONTAGUE AREA PUBLIC SCHOOLS	2385.20	240	66	0.00	40	0	1152.30	277	32	85.40	278	2	0.00	226	0
190 ORCHARD VIEW SCHOOLS	1802.07	380	44	0.00	40	0	2203.90	20	54	92.42	250	2	18.26	123	0
210 RAVENNA PUBLIC SCHOOLS	1824.62	371	50	0.00	40	0	1754.59	94	48	89.64	260	2	0.00	226	0
220 REETHS PUFFER SCHOOLS	2055.04	299	57	0.00	40	0	1477.13	190	41	79.73	302	2	14.57	140	0
230 NORTH MUSKEGON PUBLIC SCHS.	4388.72	66	97	0.00	40	0	112.45	464	2	32.01	497	1	0.00	226	0
240 WHITEHALL SCHOOL DISTRICT	2413.05	236	66	0.00	40	0	1164.67	275	32	87.20	268	2	15.60	133	0
62 NEWAYGO COUNTY															
040 FREMONT PUBLIC SCHOOL DIST	1930.52	340	57	0.00	40	0	1367.74	224	40	115.65	162	3	0.00	226	0
050 GRANT PUBLIC SCHOOL DISTRICT	1406.73	472	40	0.00	40	0	2055.44	34	58	68.28	356	2	0.00	226	0
060 HESPERIA COMM SCHOOL DIST	1319.75	489	41	0.00	40	0	1819.34	79	56	94.73	238	3	12.78	145	0
070 NEWAYGO PUBLIC SCHOOL DIST	1447.78	460	43	0.00	40	0	1695.61	110	50	220.87	30	7	2.22	212	0
090 WHITE CLOUD PUBLIC SCHOOLS	2083.20	289	55	0.00	40	0	1472.77	192	39	210.14	35	6	24.07	108	1
63 OAKLAND COUNTY															
010 BIRMINGHAM CITY SCHOOL DIST	8120.02	3	98	0.00	40	0	113.74	462	1	40.26	476	0	12.06	149	0
020 FERNDALE CITY SCHOOL DIST	1873.12	358	41	0.00	40	0	2507.38	8	54	95.87	228	2	140.12	18	3
030 PONTIAC CITY SCHOOL DISTRICT	3438.00	135	72	0.00	40	0	940.02	313	20	305.80	15	6	123.90	22	3
040 SCH DIST CITY OF ROYAL OAK	5310.79	29	96	0.00	40	0	128.14	447	2	64.45	375	1	49.68	58	1
050 BERKLEY CITY SCHOOL DISTRICT	3316.81	146	81	0.00	40	0	686.91	347	17	38.77	482	1	49.30	59	1
060 SOUTHFIELD PUBLIC SCH DIST	7652.30	6	98	0.00	40	0	68.47	501	1	42.97	468	1	31.98	87	0
070 AVONDALE SCHOOL DISTRICT	5480.55	21	97	0.00	40	0	77.82	491	1	92.79	246	2	8.72	168	0
080 BLOOMFIELD HILLS SCHOOL DIST	7838.55	4	98	0.00	40	0	138.28	441	2	50.65	437	1	0.00	226	0
090 CLARENCEVILLE SCHOOL DIST	4699.76	52	95	0.00	40	0	130.17	444	3	110.84	181	2	0.00	226	0
100 NOVI COMMUNITY SCHOOLS	5334.90	28	97	79.15	6	1	51.47	510	1	0.00	521	0	39.41	75	1
110 OXFORD AREA COMM SCH DIST	3886.45	95	86	0.00	40	0	419.83	372	9	141.47	102	3	56.30	52	1
130 HAZEL PARK CITY SCHOOL DIST	1111.58	516	29	0.00	40	0	2474.86	9	66	155.67	76	4	33.54	84	1
140 MADISON PUBLIC SCHOOLS	1742.63	398	45	0.00	40	0	2035.19	38	53	59.22	401	2	14.89	138	0
150 TROY PUBLIC SCHOOL DISTRICT	5631.98	20	97	0.00	40	0	72.34	497	1	23.44	513	0	90.65	33	2
160 WEST BLOOMFIELD SCHOOL DIST.	5994.00	12	98	0.00	40	0	83.33	486	1	60.84	397	1	0.00	226	0
180 BRANDON SCHOOL DISTRICT	2009.47	310	53	0.00	40	0	1629.47	138	43	169.20	60	4	0.00	226	0
190 CLARKSTON COMM SCH DIST	3161.54	167	85	0.00	40	0	444.67	369	12	24.30	510	1	72.16	43	2
200 FARMINGTON PUBLIC SCH DIST	7001.79	7	96	0.00	40	0	221.19	405	3	78.94	305	1	6.60	181	0
210 HOLLY AREA SCHOOL DISTRICT	2557.08	215	66	0.00	40	0	1210.00	263	31	62.31	386	2	68.88	46	2
220 HURON VALLEY SCHOOLS	2992.98	178	75	0.00	40	0	906.53	317	23	70.79	344	2	8.55	169	0
230 LAKE ORION COMMUNITY SCHOOLS	4238.36	76	92	0.00	40	0	211.30	408	5	31.92	499	1	104.46	28	2
240 SOUTH LYON COMMUNITY SCHOOLS	2884.67	189	82	0.74	35	0	556.68	358	16	34.46	490	1	32.98	85	1
250 OAK PARK CITY SCHOOL DIST	4776.96	48	89	0.00	40	0	301.82	387	6	270.01	20	5	0.00	226	0
260 ROCHESTER COMMUNITY SCH DIST	4818.10	45	98	0.00	40	0	71.60	499	1	41.66	474	1	2.79	203	0
270 CLAWSON CITY SCHOOL DISTRICT	4350.66	69	96	0.00	40	0	113.87	461	3	22.90	516	1	32.68	86	1
280 LAMPHERE PUBLIC SCHOOLS	8304.81	2	98	0.00	40	0	120.44	453	1	82.20	288	1	0.00	226	0
290 WALLED LAKE CONS SCH DIST	4977.31	37	93	0.00	40	0	251.89	399	5	25.71	507	0	92.08	31	2

SELECTED GENERAL FUND EXPENDITURES, DISTRICT RANKING, PERCENT EXPENDITURE IS OF COE (CURRENT OP EXP) AND OTHER ITEMS

	GENERAL FUND EXPENDITURES PER PUPIL BY FUNCTION																							
	TOTAL INSTRUCTIONAL EXPENDITURES PER PUPIL	RANK	% COE	CURRENT OPERATING EXPENDITURES PER PUPIL	RANK	TOTAL GENERAL FUND EXPENDITURES PER PUPIL	RANK	SALARIES FOR INSTRUCTION PER PUPIL	RANK	% COE	AVERAGE TEACHER'S SALARY AMOUNT	RANK	% COE	STATE AID PUPILS PUPIL TOTAL	RANK	PUPIL TCHR RATIO	S.E.V. PER STATE AID MEMBER AMOUNT	RANK	MILLAGE RATES OPERATIONS ALLOC	VOTED	BLDG SITE	DEBT RET.
	2051.06	390	65	3138.26	421	3204.69	449	1929.30	354	61	31111	331	50	1175	356	20	32199	512	7.00	23.50	0.00	7.54
	2271.83	258	68	3351.29	309	3482.56	318	2083.76	257	62	29955	383	47	1517	306	19	63498	244	7.00	29.25	0.00	0.12
	2573.05	138	69	3742.29	186	4065.66	145	2371.52	139	63	33565	239	41	2699	160	22	41531	462	8.30	31.40	0.00	0.00
	2201.94	289	62	3537.22	248	3626.85	258	2030.15	286	57	33842	227	43	1178	355	22	46384	418	7.00	29.00	0.00	3.00
	2403.60	193	68	3551.66	242	3687.51	238	2237.85	184	63	36796	134	49	3979	94	21	54832	332	7.00	29.00	0.00	0.20
	2771.87	97	66	4203.24	112	4308.82	110	2562.44	95	61	29593	394	50	600	461	14	104925	111	8.30	31.90	0.00	1.70
	2200.47	290	66	3341.74	315	3564.72	284	2081.84	258	62	29970	382	46	1850	251	19	62507	256	7.00	29.35	0.00	0.80
62																								
	1825.59	509	62	2923.57	508	3052.09	498	1668.95	504	57	34586	202	43	2986	140	27	52770	350	8.00	25.50	0.00	3.10
	1936.01	472	63	3073.08	455	3083.52	487	1778.27	468	58	33739	231	47	1808	257	23	36336	500	8.00	27.10	0.00	7.46
	2093.91	358	63	3331.57	319	3406.33	350	1966.74	322	59	32509	277	49	1005	390	20	40527	473	8.55	22.95	0.00	1.70
	2168.85	310	71	3049.44	468	3209.24	444	1818.13	441	60	33855	226	29	2397	193	38	44172	439	8.00	22.75	0.00	1.95
	2104.75	352	64	3308.62	333	3348.81	377	1953.10	332	59	32896	265	48	1181	354	20	55417	327	8.00	27.80	0.00	0.00
63																								
	4779.03	3	64	7504.44	4	8320.87	4	4463.04	4	59	42051	38	40	7323	39	14	281141	8	9.54	23.96	0.00	0.48
	3064.59	58	70	4358.75	93	4417.85	102	2511.83	107	58	33750	230	34	7375	37	22	39677	482	9.54	34.95	0.00	1.60
	3235.19	38	59	5462.37	26	5528.64	32	3026.21	37	55	35955	164	30	14610	10	21	76189	193	9.54	30.46	0.00	2.80
	3922.21	13	66	5954.85	19	6079.41	21	3690.43	10	62	41644	44	43	7673	33	16	127379	70	9.54	31.50	0.00	2.50
	2535.57	146	64	3990.12	135	4204.80	124	2423.61	130	61	40372	63	41	5210	61	24	77021	191	9.54	30.50	1.50	1.00
	4760.90	5	62	7637.66	3	7798.56	5	4564.32	3	60	45737	11	40	8309	28	15	236060	13	9.54	22.79	0.00	1.50
	3093.57	55	62	5012.08	46	5503.98	33	2863.61	56	57	37554	116	40	2604	165	18	154896	44	9.54	27.75	0.00	5.60
	5022.42	2	65	7752.92	2	8477.20	2	4751.02	2	61	45004	12	43	5619	54	13	302536	7	9.54	18.00	0.00	1.00
	2951.28	69	61	4842.69	54	4967.55	56	2699.01	76	56	34395	208	40	1809	256	18	106111	102	8.90	32.50	0.50	2.25
	3261.38	36	63	5201.89	34	5427.27	35	3088.56	33	59	43121	27	51	3775	103	16	192695	24	9.54	23.50	0.00	3.55
	2700.21	118	63	4257.35	105	4443.74	100	2480.51	117	58	36551	147	43	2596	166	20	96728	131	9.54	29.56	0.00	7.20
	2861.88	85	71	4015.88	132	4116.09	133	2431.03	128	61	44674	14	35	7604	34	32	28667	518	9.54	26.50	0.00	3.00
	2549.56	142	69	3681.20	202	3701.74	234	2128.53	240	58	44496	15	41	3837	98	29	39970	479	10.95	28.50	0.00	2.75
	3804.01	17	65	5883.38	21	5886.76	25	3520.64	18	60	47705	2	44	11006	19	18	190552	26	10.95	21.60	0.00	2.25
	3845.68	16	63	6149.21	13	6390.83	15	3554.75	17	58	43461	24	40	4742	74	17	175184	33	9.54	27.09	0.00	2.36
	2482.80	163	68	3674.60	205	3826.76	199	2107.72	246	57	35724	169	33	3680	105	29	49748	382	9.54	29.42	0.00	7.88
	2718.37	111	68	4017.95	131	4086.54	141	2501.77	113	62	36307	153	44	5907	52	21	84020	165	9.54	29.29	0.00	1.96
	4351.84	7	61	7181.44	6	7713.06	6	4148.99	5	58	47488	3	36	10355	21	18	208335	17	9.54	27.75	0.00	0.90
	2323.85	238	60	3886.35	156	3960.87	166	2167.34	219	56	34964	193	42	3826	100	21	65119	233	9.54	28.73	0.00	2.13
	2473.01	166	63	3930.65	146	3985.87	164	2256.80	173	57	37233	123	37	9964	23	25	72151	203	9.54	29.90	1.00	2.71
	2826.88	89	62	4589.30	69	4769.46	69	2579.73	89	56	38635	94	40	4776	70	21	93115	140	9.54	31.60	0.00	3.87
	2106.16	348	64	3304.44	338	3430.68	341	1953.87	331	59	36827	133	43	4647	78	25	80347	177	9.54	26.50	0.00	7.25
	3480.11	25	59	5882.93	22	5914.66	23	3273.92	23	56	40067	71	35	3470	112	19	105352	107	9.54	33.76	0.99	5.20
	3056.03	59	62	4898.33	50	5210.87	44	2869.15	54	59	36928	130	37	11015	18	20	142024	56	9.54	28.97	0.00	3.62
	2827.80	88	66	4300.81	97	4368.04	107	2707.01	75	63	41505	45	45	1953	238	21	100858	119	9.54	31.47	0.75	0.68
	5584.50	1	66	8407.27	1	8539.32	1	4917.25	1	58	43908	21	37	2056	224	14	279936	9	9.54	23.00	0.00	1.35
	3310.19	32	65	5127.23	41	5604.96	28	3092.13	31	60	38530	96	43	9174	26	17	143208	54	9.54	29.00	0.00	2.70

SCHOOL DISTRICT GENERAL FUND REVENUES PER PUPIL BY FUND SOURCE, DISTRICT RANK, AND PERCENT SOURCE COMPRISES OF GENERAL FUND

COUNTY CODE AND NAME/ DISTRICT CODE AND NAME	LOCAL SOURCES			INTERMEDIATE			STATE SOURCES OF REVENUES DIRECT APPROPRIATIONS			REDISTRIBUTION OF FEDERAL FUNDS			FEDERAL DIRECT		
	PER PUPIL	RANK	% OF GEN. FUND	PER PUPIL	RANK	% OF GEN. FUND	PER PUPIL	RANK	% OF GEN. FUND	PER PUPIL	RANK	% OF GEN. FUND	PER PUPIL	RANK	% OF GEN. FUND
300 WATERFORD SCHOOL DISTRICT	4021.50	88	88	8.67	26	0	327.66	384	7	119.02	153	3	77.69	39	2
64 OCEANA COUNTY															
040 HART PUBLIC SCHOOL DISTRICT	2389.96	239	62	0.00	40	0	1186.66	270	31	284.56	18	7	12.30	147	0
070 PENTWATER PUBLIC SCHOOL DIST	4160.87	80	97	0.00	40	0	74.61	493	2	49.52	442	1	0.00	226	0
080 SHELBY PUBLIC SCHOOLS	1750.88	393	46	0.00	40	0	1949.95	55	51	124.91	137	3	0.00	226	0
090 WALKERVILLE RURAL COMM SD	1785.99	385	49	0.00	40	0	1611.95	143	44	215.34	31	6	55.72	54	2
65 OGEMAW COUNTY															
045 W BRANCH ROSE CITY AREA SCHS	2531.65	218	75	0.00	40	0	687.75	346	20	139.80	105	4	0.00	226	0
66 ONTONAGON COUNTY															
045 EWEN-TROUT CREEK CONS S/D	1713.39	406	46	0.00	40	0	1534.27	173	41	204.92	39	6	256.79	11	7
050 ONTONAGON AREA SCHOOLS	1838.13	367	55	0.00	40	0	1311.81	237	40	150.96	85	5	18.38	122	1
070 WHITE PINE SCHOOL DISTRICT	4421.56	65	90	1.04	34	0	394.50	375	8	57.04	408	1	33.90	80	1
67 OSCEOLA COUNTY															
020 EVART PUBLIC SCHOOLS	2111.15	286	62	0.00	40	0	1147.11	280	34	133.79	115	4	0.00	226	0
050 MARION PUBLIC SCHOOLS	2004.45	313	63	0.00	40	0	973.67	311	31	185.41	47	6	5.72	185	0
055 PINE RIVER AREA SCHOOLS	2141.22	279	59	0.00	40	0	1374.41	221	38	129.91	122	4	1.47	218	0
060 REED CITY PUBLIC SCHOOLS	1964.15	329	61	0.00	40	0	1070.71	296	34	134.89	112	4	24.93	104	1
68 OSCODA COUNTY															
010 MIO AU SABLE SCHOOLS	3014.22	175	81	0.00	40	0	307.23	386	8	145.08	92	4	267.48	9	7
030 FAIRVIEW AREA SCHOOL DIST.	3618.94	118	88	0.00	40	0	226.86	403	6	142.05	100	3	119.36	23	3
69 OTSEGO COUNTY															
020 GAYLORD COMMUNITY SCHOOLS	3484.63	131	92	0.00	40	0	242.07	400	6	56.91	409	2	0.00	226	0
030 JOHANNESBURG-LEWISTON SCHS	4617.15	56	96	0.00	40	0	114.02	460	2	100.81	214	2	0.00	226	0
040 VANDERBILT AREA SCHOOL	3280.14	152	90	0.00	40	0	194.97	415	5	150.24	86	4	0.00	226	0
70 OTTAWA COUNTY															
010 GRAND HAVEN CITY SCHOOL DIST	3906.72	93	96	0.00	40	0	84.16	484	2	62.71	381	2	1.68	217	0
020 HOLLAND CITY SCHOOL DISTRICT	4188.41	78	94	0.00	40	0	114.88	459	3	99.47	215	2	69.28	45	2
040 ALLENDALE PUBLIC SCHOOL DIST	1747.30	396	47	0.00	40	0	1978.75	51	53	24.02	511	1	0.00	226	0
070 WEST OTTAWA PUBLIC SCH DIST	3674.49	114	95	0.00	40	0	99.87	473	3	80.74	296	2	20.25	116	1
120 COOPERSVILLE PUBLIC SCH DIST	1739.39	399	51	0.00	40	0	1560.50	165	46	95.65	230	3	0.00	226	0
175 JENISON PUBLIC SCHOOLS	2332.62	247	66	0.00	40	0	1150.21	278	33	43.54	465	1	0.00	226	0
190 HUDSONVILLE PUBLIC SCH DIST	2913.58	187	92	0.00	40	0	210.22	409	7	30.97	502	1	0.00	226	0
300 SPRING LAKE PUBLIC SCH DIST	3676.12	113	90	0.00	40	0	338.35	383	8	45.43	454	1	4.84	189	0
350 ZEELAND PUBLIC SCHOOLS	3479.06	133	93	0.00	40	0	216.09	406	6	33.76	493	1	0.00	226	0
71 PRESQUE ISLE COUNTY															
050 ONAWAY AREA COMM SCHOOL DIST	2293.01	252	80	0.00	40	0	344.47	382	12	223.35	29	8	0.00	226	0
060 POSEN CONS SCHOOL DISTRICT	3430.41	137	87	0.00	40	0	174.89	421	4	329.22	9	8	0.00	226	0
080 ROGERS CITY AREA SCHOOLS	3084.93	172	94	0.00	40	0	94.81	476	3	112.97	170	3	0.00	226	0
72 ROSCOMMON COUNTY															
010 GERRISH HIGGINS SCHOOL DIST	3441.12	134	93	42.32	12	1	87.94	480	2	82.46	287	2	43.17	69	1

SELECTED GENERAL FUND EXPENDITURES, DISTRICT RANKING, PERCENT EXPENDITURE IS OF COE (CURRENT OP EXP) AND OTHER ITEMS

	GENERAL FUND EXPENDITURES PER PUPIL BY FUNCTION																						
	TOTAL INSTRUCTIONAL EXPENDITURES PER PUPIL	RANK	% COE	CURRENT OPERATING EXPENDITURES PER PUPIL	RANK	TOTAL GENERAL FUND EXPENDITURES PER PUPIL	RANK	SALARIES FOR INSTRUCTION PER PUPIL	RANK	% COE	AVERAGE TEACHER'S SALARY AMOUNT	RANK	% COE	STATE AID PUPILS PUPIL TOTAL	RANK	PUPIL TCHR RATIO	S.E.V. PER STATE AID MEMBER AMOUNT	RANK	MILLAGE RATES OPERATIONS ALLOC	VOTED	BLDG SITE	DEBT RET.
	3472.87	26	67	5177.15	35	5239.02	42	3215.29	26	62	39746	76	40	10588	20	19	100701	120	9.54	28.15	0.00	1.12
64																						
	2212.19	283	61	3645.82	212	3739.29	219	2062.72	270	57	31598	310	42	1343	334	20	68090	222	8.55	25.16	0.00	0.00
	2353.96	220	62	3792.19	173	3952.74	169	2196.45	210	58	29207	414	45	406	494	17	141119	58	8.55	21.50	1.92	0.45
	2325.17	236	65	3566.56	236	3566.80	283	2009.93	297	56	27161	479	38	1499	308	20	47281	411	8.55	24.50	0.00	2.76
	1842.54	504	59	3120.83	432	3471.20	322	1632.79	513	52	27565	472	43	364	498	20	50751	373	8.55	23.46	0.00	0.00
65																						
	2033.16	404	63	3219.55	377	3344.67	386	1886.25	388	59	29872	385	43	2876	146	21	77862	187	9.50	21.80	0.00	2.10
66																						
	2381.92	208	61	3908.95	150	4024.29	153	2224.74	194	57	26946	483	43	581	466	16	58145	298	7.16	20.84	0.00	0.00
	1904.44	487	58	3286.01	345	3403.12	351	1750.89	480	53	29495	400	40	926	404	22	56506	314	7.16	23.00	0.00	3.00
	3019.49	64	58	5211.02	33	5254.88	40	2898.89	50	56	30343	365	47	197	516	12	118509	81	7.16	28.00	0.00	0.00
67																						
	1883.59	493	64	2942.21	501	3011.22	504	1687.79	501	57	26204	501	38	1446	317	23	62067	262	8.00	24.55	0.00	0.30
	1852.96	499	62	2972.03	495	3136.04	470	1756.27	477	59	28801	426	45	801	426	21	68791	216	8.00	19.87	0.00	0.55
	2051.44	389	63	3265.78	353	3348.21	380	1885.99	389	58	30709	348	41	1366	325	22	60651	279	8.00	26.40	0.00	4.33
	1843.78	503	68	2730.20	519	2895.57	518	1723.81	489	63	29777	387	48	2025	229	23	62517	255	8.00	20.50	0.00	0.68
68																						
	2122.89	336	64	3303.08	340	3512.57	305	1944.76	337	59	28853	422	48	732	437	18	100373	121	7.00	21.50	0.00	2.50
	2397.53	197	63	3811.11	168	4122.46	131	2281.10	165	60	28913	420	44	422	490	17	150943	48	7.00	16.00	0.00	1.50
69																						
	2173.99	304	66	3305.09	337	3485.11	317	2014.41	295	61	34449	206	48	2833	151	21	109938	95	7.50	22.79	0.00	2.20
	2732.50	109	60	4538.14	77	4627.81	80	2506.55	110	55	31665	305	42	666	452	16	204384	19	7.50	14.00	0.00	1.10
	2117.67	342	62	3432.48	284	3476.78	320	1893.86	381	55	26980	480	48	322	504	16	101180	118	7.50	23.50	0.00	0.00
70																						
	3116.40	51	69	4503.11	81	4597.37	87	2894.42	52	64	39181	86	47	5448	58	18	135499	62	9.38	18.33	0.00	0.42
	3112.36	53	68	4604.87	66	4774.07	66	2898.29	51	63	37058	127	43	4940	67	18	108087	98	9.38	24.73	0.00	3.48
	2215.70	281	68	3254.23	357	3346.22	384	1985.30	313	61	31543	312	42	1273	339	23	41786	459	10.38	28.95	0.00	2.75
	2489.61	160	62	3986.38	136	4089.48	139	2265.18	171	57	36588	142	43	4744	73	21	97207	130	9.38	25.78	0.49	3.97
	2173.31	306	67	3231.99	374	3383.64	365	1994.89	310	62	37468	120	45	2557	172	25	50575	376	9.38	22.15	0.00	6.26
	2350.78	223	70	3346.93	312	3505.72	307	2151.85	228	64	38987	89	44	4750	72	26	62387	259	10.43	23.60	0.00	2.60
	1968.19	458	65	3004.90	487	3075.56	491	1834.60	430	61	32275	287	51	2723	157	21	90478	149	9.38	21.84	0.98	4.10
	2500.73	156	62	4025.06	129	4054.05	149	2334.52	148	58	36587	144	45	1723	271	20	86488	158	9.38	31.50	0.00	0.57
	2262.60	261	64	3508.70	259	3602.43	267	2094.27	252	60	35523	175	48	2993	138	21	89284	153	9.38	26.00	1.00	2.95
71																						
	1568.18	524	59	2678.62	521	2789.44	520	1463.66	524	55	26775	490	45	1046	381	22	88164	155	8.00	16.60	0.00	0.00
	2124.97	334	59	3584.08	227	3799.16	207	1929.27	355	54	29326	406	46	354	499	18	105872	103	8.00	23.00	1.00	0.00
	2070.81	372	63	3303.95	339	3324.92	391	1938.12	343	59	28284	453	47	815	424	18	102312	116	8.00	21.65	1.90	0.00
72																						
	2072.46	371	64	3233.50	371	3427.16	342	1647.04	510	51	25764	504	40	1689	276	20	133362	66	8.60	16.20	0.00	1.00

SCHOOL DISTRICT GENERAL FUND REVENUES PER PUPIL BY FUND SOURCE, DISTRICT RANK, AND PERCENT SOURCE COMPRISES OF GENERAL FUND

COUNTY CODE AND NAME/ DISTRICT CODE AND NAME	LOCAL SOURCES PER PUPIL	RANK	% OF GEN. FUND	INTERMEDIATE PER PUPIL	RANK	% OF GEN. FUND	STATE SOURCES OF REVENUES DIRECT APPROPRIATIONS PER PUPIL	RANK	% OF GEN. FUND	REDISTRIBUTION OF FEDERAL FUNDS PER PUPIL	RANK	% OF GEN. FUND	FEDERAL DIRECT PER PUPIL	RANK	% OF GEN. FUND
020 HOUGHTON LAKE COMM SCHOOLS	3778.51	103	94	0.00	40	0	124.81	450	3	120.53	148	3	3.96	195	0
73 SAGINAW COUNTY															
010 SAGINAW CITY SCHOOL DISTRICT	1354.63	484	33	0.00	40	0	2410.28	13	58	250.31	25	6	151.23	17	4
030 CARROLLTON SCHOOL DISTRICT	1303.25	492	36	0.00	40	0	2184.58	24	61	94.33	241	3	0.00	226	0
040 SAGINAW TWP COMMUNITY SCHS.	3746.91	105	96	0.00	40	0	82.00	487	2	44.12	461	1	22.54	111	1
080 BUENA VISTA SCHOOL DISTRICT	4534.62	61	85	0.00	40	0	481.10	364	9	272.14	19	5	29.28	93	1
110 CHESANING UNION SCHOOLS	1783.95	386	50	0.00	40	0	1646.74	128	47	104.59	200	3	0.00	226	0
170 BIRCH RUN AREA SCHOOL DIST	1514.57	446	46	0.00	40	0	1681.12	119	51	76.67	316	2	33.79	81	1
180 BRIDGEPORT-SPAULDING C S D	1789.09	383	46	0.00	40	0	1925.93	62	50	126.86	133	3	6.36	182	0
190 FRANKENMUTH SCHOOL DISTRICT	4657.73	55	97	0.00	40	0	87.77	481	2	37.29	485	1	16.68	129	0
200 FREELAND COMM SCHOOL DIST	2312.33	250	66	0.00	40	0	1123.32	286	32	54.99	418	2	0.00	226	0
210 HEMLOCK PUBLIC SCHOOL DIST	2668.70	201	78	0.00	40	0	696.60	345	20	55.97	414	2	0.00	226	0
230 MERRILL COMM SCHOOL DISTRICT	1712.92	407	50	0.00	40	0	1646.37	129	48	86.45	273	3	0.00	226	0
240 ST CHARLES COMMUNITY SCHOOLS	1866.79	362	53	0.00	40	0	1525.59	176	43	142.92	98	4	5.18	187	0
255 SWAN VALLEY SCHOOL DISTRICT	2498.70	224	72	0.00	40	0	877.90	320	25	101.01	211	3	0.00	226	0
74 ST. CLAIR COUNTY															
010 PORT HURON AREA SCHOOL DIST	1447.72	461	44	0.00	40	0	1680.97	120	51	182.42	48	6	2.42	208	0
030 ALGONAC COMMUNITY SCH DIST	1990.45	320	64	87.87	5	3	930.66	314	30	118.91	155	4	0.00	226	0
040 CAPAC COMMUNITY SCH DISTRICT	1711.68	409	57	0.00	40	0	1149.64	279	39	98.53	218	3	17.22	125	1
050 EAST CHINA TWP SCHOOL DIST	4895.43	40	96	0.00	40	0	72.87	496	1	71.97	339	1	37.56	76	1
100 MARYSVILLE PUBLIC SCH DIST	3164.13	166	83	0.00	40	0	542.29	359	14	60.92	395	2	25.61	102	1
120 MEMPHIS COMMUNITY SCHOOLS	2447.38	230	59	0.00	40	0	1568.82	161	38	120.53	148	3	0.00	226	0
130 YALE PUBLIC SCHOOLS	2937.73	182	80	0.00	40	0	625.73	350	17	117.83	156	3	0.00	226	0
75 ST. JOSEPH COUNTY															
010 STURGIS PUBLIC SCHOOL DIST	2136.40	280	63	0.00	40	0	1223.97	262	36	44.36	460	1	9.84	162	0
020 BURR OAK COMM SCHOOL DIST	1410.99	470	45	1.22	33	0	1649.08	127	52	106.37	193	3	0.00	226	0
030 CENTREVILLE PUBLIC SCHOOLS	1400.87	475	43	0.00	40	0	1735.80	99	53	118.97	154	4	0.00	226	0
040 COLON COMMUNITY SCHOOL DIST	2126.38	283	56	0.00	40	0	1514.02	180	40	127.70	130	3	0.00	226	0
050 CONSTANTINE PUBLIC SCH DIST	1846.11	366	56	0.00	40	0	1321.21	235	40	140.56	104	4	0.00	226	0
060 MENDON COMMUNITY SCHOOL DIST	1952.50	334	56	0.00	40	0	1485.57	188	42	76.05	319	2	3.69	198	0
070 WHITE PIGEON COMM SCH DIST	2650.43	203	83	0.00	40	0	471.65	366	15	74.64	327	2	2.22	212	0
080 THREE RIVERS COMMUNITY SCHS.	1914.47	346	62	0.00	40	0	1090.28	293	35	94.91	237	3	4.93	188	0
76 SANILAC COUNTY															
060 BROWN CITY COMM SCHOOL DIST	1513.61	447	44	0.00	40	0	1818.43	80	53	128.20	128	4	0.00	226	0
070 CARSONVILLE-PORT SANILAC S/D	2061.17	294	65	0.00	40	0	997.58	306	32	102.40	205	3	0.00	226	0
080 CROSWELL LEXINGTON COMM SD	2032.40	302	65	0.00	40	0	965.08	312	31	126.35	136	4	0.00	226	0
090 DECKERVILLE COMM SCHOOL DIST	2142.49	278	69	0.00	40	0	852.96	323	28	91.94	252	3	0.00	226	0
140 MARLETTE COMMUNITY SCHOOLS	1606.31	431	48	0.00	40	0	1649.78	125	49	92.21	251	3	0.00	226	0
180 PECK COMMUNITY SCHOOL DIST	1558.96	443	47	0.00	40	0	1631.52	137	49	124.71	138	4	0.00	226	0
210 SANDUSKY COMM SCHOOL DIST	1767.09	391	55	0.00	40	0	1317.39	236	41	105.94	194	3	0.00	226	0

SELECTED GENERAL FUND EXPENDITURES, DISTRICT RANKING, PERCENT EXPENDITURE IS OF COE (CURRENT OP EXP) AND OTHER ITEMS

GENERAL FUND EXPENDITURES PER PUPIL BY FUNCTION																							
TOTAL INSTRUCTIONAL EXPENDITURES PER PUPIL	RANK	% COE	CURRENT OPERATING EXPENDITURES PER PUPIL	RANK	TOTAL GENERAL FUND EXPENDITURES PER PUPIL	RANK	SALARIES FOR INSTRUCTION PER PUPIL	RANK	% COE	AVERAGE TEACHER'S SALARY AMOUNT	RANK	% COE	STATE AID PUPILS TOTAL	RANK	PUPIL TCHR RATIO	S.E.V. PER STATE AID MEMBER AMOUNT	RANK	MILLAGE RATES OPERATIONS ALLOC	VOTED	BLDG SITE	DEBT RET.
2481.09	164	65	3833.66	162	4063.08	146	2005.81	301	52	32092	295	46	1749	268	18	135586	61	8.60	17.60	0.00	2.50
73																					
2911.16	76	69	4243.33	107	4545.30	90	2707.75	73	64	37878	107	43	16312	7	21	35479	502	9.05	28.25	0.00	3.00
2128.62	328	65	3262.30	356	3434.72	337	1799.71	455	55	33091	254	36	1482	310	27	33855	509	9.05	27.80	0.00	7.50
2339.70	229	68	3422.30	289	3517.44	303	2278.42	166	67	39030	88	54	4891	68	21	118810	80	9.05	21.65	0.00	2.50
2934.76	72	60	4892.10	51	4983.20	53	2777.65	63	57	31928	301	38	1716	272	17	87919	156	9.05	33.37	0.00	0.00
2464.16	171	70	3505.36	261	3558.03	286	2328.32	150	66	39550	80	49	2574	169	23	49887	380	9.05	25.50	0.00	4.15
2153.53	316	67	3233.86	370	3288.17	407	2057.11	271	64	30834	345	50	1848	252	19	45469	427	9.05	22.90	0.00	1.00
2460.65	172	66	3755.76	182	3888.06	183	2305.75	157	61	39439	82	44	3267	122	24	45216	430	9.05	27.90	0.00	4.83
2745.55	105	63	4347.03	94	4600.22	85	2613.28	86	60	38940	91	46	1050	379	19	158753	41	9.05	17.95	0.50	1.21
1913.29	480	63	3040.34	474	3120.73	478	1808.71	450	59	32796	268	47	1297	337	23	62264	261	9.05	24.95	0.00	7.30
1902.26	488	60	3175.69	403	3246.26	426	1807.64	452	57	37013	128	46	1588	297	25	77024	190	9.05	23.95	0.00	2.86
2132.93	324	64	3328.72	322	3441.58	332	2005.41	302	60	35579	173	45	1119	369	23	48910	393	9.05	24.88	0.00	5.30
2125.99	332	66	3217.75	378	3434.65	339	1940.39	340	60	31258	320	46	1301	335	21	51725	362	9.05	25.55	0.00	4.45
2245.26	269	65	3465.58	276	3566.98	282	2160.69	224	62	33903	223	50	1622	289	20	70438	212	9.05	24.85	0.00	7.30
74																					
2351.30	222	69	3429.05	285	3479.32	319	2230.68	190	65	37866	108	48	13380	13	23	45950	420	8.02	22.65	0.00	2.00
2022.56	414	65	3088.03	448	3097.13	483	1816.57	444	59	36121	158	46	3349	118	25	65973	231	8.02	23.30	0.00	4.09
2064.06	377	64	3207.08	387	3245.61	427	1957.65	328	61	30826	346	47	1468	312	20	59780	286	8.02	19.73	0.00	2.00
2970.06	68	66	4532.36	79	4682.05	77	2768.62	64	61	40868	55	46	4559	82	19	226387	14	8.02	15.50	0.00	2.00
2334.40	232	65	3610.08	220	3676.79	242	2178.42	216	60	36617	140	48	2200	212	21	89388	152	8.02	25.25	0.50	1.80
2256.39	265	66	3415.95	291	3582.12	276	2055.17	273	60	33517	243	48	896	412	20	56520	313	8.02	33.11	0.00	1.00
2148.76	319	60	3555.04	240	3730.28	222	1963.58	324	55	32891	266	43	1960	237	21	79081	180	8.02	28.00	0.00	0.65
75																					
2186.35	298	68	3235.12	369	3415.91	348	2055.35	272	64	33728	232	48	2980	141	21	59962	282	9.00	24.30	0.00	0.00
1734.20	520	57	3045.40	469	3078.72	489	1621.28	515	53	21788	523	41	346	501	17	44559	434	9.00	22.00	0.00	1.80
2072.95	370	66	3163.80	410	3231.82	433	1867.98	404	59	28939	419	40	1051	378	22	43114	447	9.00	22.50	0.00	4.14
1996.06	433	64	3097.29	445	3796.35	208	1787.07	465	58	26375	496	46	1021	388	18	55721	323	9.00	27.00	0.00	0.00
1937.81	471	63	3054.65	464	3196.37	452	1793.56	460	59	27259	476	49	1600	292	18	57394	307	9.00	21.75	0.00	0.70
1837.66	505	59	3113.91	437	3175.43	460	1716.22	491	55	26022	502	41	741	435	20	54765	333	9.00	26.00	0.00	7.00
1877.34	496	61	3054.04	465	3211.67	439	1750.47	481	57	26824	489	43	1263	340	20	81970	170	9.00	23.50	0.00	1.10
2034.88	401	68	3006.03	486	3056.19	496	1920.34	361	64	31070	334	46	3243	125	22	61689	266	9.00	20.75	0.00	0.40
76																					
2157.66	313	67	3243.80	363	3295.14	405	1889.48	387	58	33292	249	42	1086	373	24	43148	446	9.00	24.00	0.00	2.18
1987.79	446	62	3201.77	393	3214.69	436	1811.91	448	57	29499	399	45	702	444	20	67630	225	9.00	20.90	0.00	3.80
1951.01	467	63	3091.35	447	3206.40	447	1792.92	461	58	28990	418	43	2271	206	21	68665	217	9.00	20.00	0.00	2.00
1862.49	497	63	2933.06	505	3130.27	473	1714.90	492	58	29493	401	44	1036	385	23	72021	206	9.00	19.65	0.00	0.00
1994.03	436	64	3130.39	428	3166.15	463	1862.24	410	59	32907	263	47	1458	315	22	49713	383	9.00	22.35	0.00	2.32
1760.74	516	57	3080.56	452	3092.20	485	1574.18	520	51	21993	521	39	522	478	18	47703	405	9.00	23.75	0.00	3.95
2060.02	383	66	3099.05	442	3121.44	477	1896.10	379	61	32206	289	49	1450	316	21	57006	309	9.00	19.75	0.00	1.44

SCHOOL DISTRICT GENERAL FUND REVENUES PER PUPIL BY FUND SOURCE, DISTRICT RANK, AND PERCENT SOURCE COMPRISES OF GENERAL FUND

COUNTY CODE AND NAME/ DISTRICT CODE AND NAME	LOCAL SOURCES			INTERMEDIATE			STATE SOURCES OF REVENUES DIRECT APPROPRIATIONS			REDISTRIBUTION OF FEDERAL FUNDS			FEDERAL DIRECT		
	PER PUPIL	RANK	% OF GEN. FUND	PER PUPIL	RANK	% OF GEN. FUND	PER PUPIL	RANK	% OF GEN. FUND	PER PUPIL	RANK	% OF GEN. FUND	PER PUPIL	RANK	% OF GEN. FUND
77 SCHOOLCRAFT COUNTY															
010 MANISTIQUE AREA SCHOOLS	1993.27	318	56	0.00	40	0	1279.66	243	36	215.31	32	6	43.29	68	1
78 SHIAWASSEE COUNTY															
020 BYRON AREA SCHOOLS	1889.11	352	52	0.00	40	0	1683.88	117	47	44.87	455	1	0.00	226	0
030 DURAND AREA SCHOOLS	1482.78	453	43	0.00	40	0	1875.36	72	54	74.22	331	2	26.95	97	1
040 LAINGSBURG COMM SCHOOL DIST	2002.55	314	53	0.00	40	0	1754.23	96	46	43.13	466	1	0.00	226	0
060 MORRICE AREA SCHOOLS	1636.87	426	46	0.00	40	0	1846.21	76	52	71.60	342	2	0.00	226	0
070 NEW LOTHROP AREA PUBLIC SD	1859.39	364	51	0.00	40	0	1735.04	100	47	58.52	403	2	0.00	226	0
080 PERRY PUBLIC SCHOOL DISTRICT	1563.58	440	43	0.00	40	0	1997.98	49	55	48.41	444	1	0.00	226	0
100 CORUNNA PUBLIC SCHOOL DIST	1875.63	357	53	0.00	40	0	1576.38	155	45	74.26	330	2	0.00	226	0
110 OWOSSO PUBLIC SCHOOLS	1803.32	378	54	0.00	40	0	1450.58	200	43	92.70	248	3	15.28	137	0
79 TUSCOLA COUNTY															
010 AKRON FAIRGROVE SCHOOLS	2945.60	181	83	0.00	40	0	605.30	352	17	0.00	521	0	0.00	226	0
020 CARO COMMUNITY SCHOOLS	1642.31	425	48	0.00	40	0	1687.97	116	49	104.70	199	3	0.93	221	0
030 CASS CITY PUBLIC SCHOOLS	1911.22	348	59	0.00	40	0	1254.93	251	39	69.27	351	2	0.00	226	0
080 KINGSTON COMMUNITY SCH DIST	1363.40	482	37	0.00	40	0	2188.81	23	60	96.79	223	3	0.00	226	0
090 MAYVILLE COMMUNITY SCH DIST	1420.68	469	40	0.00	40	0	2003.97	46	57	95.97	226	3	0.00	226	0
100 MILLINGTON COMM SCHOOLS	1353.39	485	43	0.00	40	0	1745.33	97	55	82.18	289	3	0.00	226	0
110 REESE PUBLIC SCHOOLS	2470.50	227	73	0.00	40	0	711.47	342	21	191.83	46	6	8.45	170	0
145 UNIONVILLE SEBEWAING AREA SD	3522.71	125	93	0.00	40	0	158.06	431	4	116.42	161	3	1.01	219	0
150 VASSAR PUBLIC SCHOOLS	1592.60	434	50	0.00	40	0	1547.54	167	48	65.66	369	2	0.00	226	0
80 VAN BUREN COUNTY															
010 SOUTH HAVEN PUBLIC SCHOOLS	1866.03	363	54	0.00	40	0	1276.11	244	37	290.61	17	8	0.00	226	0
020 BANGOR PUBLIC SCHOOLS	1170.62	510	37	0.00	40	0	1815.16	82	58	161.53	67	5	0.00	226	0
040 COVERT PUBLIC SCHOOLS	4593.54	58	94	0.00	40	0	60.37	503	1	257.87	23	5	0.00	226	0
050 DECATUR PUBLIC SCHOOLS	1344.38	488	41	42.50	11	1	1763.46	87	53	141.12	103	4	7.10	177	0
090 BLOOMINGDALE PUBLIC SCH DIST	1374.44	478	42	0.00	40	0	1689.66	114	52	176.30	55	5	0.00	226	0
110 GOBLES PUBLIC SCHOOL DIST	1432.24	467	46	48.38	9	2	1579.89	154	51	67.76	359	2	0.00	226	0
120 HARTFORD PUBLIC SCHOOL DIST	1001.12	523	29	3.36	30	0	2153.31	27	62	268.17	21	8	55.82	53	2
130 LAWRENCE PUBLIC SCHOOL DIST	1943.41	336	53	0.00	40	0	1579.94	153	43	159.09	71	4	0.00	226	0
140 LAWTON COMMUNITY SCHOOL DIST	1927.62	341	57	0.00	40	0	1393.62	213	41	62.96	379	2	0.00	226	0
150 MATTAWAN CONS SCHOOL DIST	1778.46	388	55	0.00	40	0	1391.90	214	43	61.16	393	2	0.00	226	0
160 PAW PAW PUBLIC SCHOOL DIST	1886.38	354	61	0.00	40	0	1136.85	282	37	62.95	380	2	0.00	226	0
81 WASHTENAW COUNTY															
010 ANN ARBOR PUBLIC SCHOOLS	5902.56	13	97	0.00	40	0	80.45	489	1	105.86	195	2	21.53	113	0
020 SCHOOL DISTRICT OF YPSILANTI	2689.64	199	61	0.00	40	0	1486.44	187	34	201.21	43	5	0.00	226	0
040 CHELSEA SCHOOL DISTRICT	4103.25	85	93	0.00	40	0	189.13	417	4	26.69	506	1	76.43	40	2
050 DEXTER COMMUNITY SCHOOL DIST	4365.14	67	95	0.00	40	0	119.48	456	3	67.75	360	1	47.76	61	1
070 LINCOLN CONS SCHOOL DISTRICT	2635.77	204	64	0.00	40	0	1354.47	228	33	70.47	346	2	56.41	51	1
080 MANCHESTER COMMUNITY SCH DST	3973.20	91	94	0.00	40	0	174.96	420	4	76.16	318	2	13.46	143	0
100 MILAN AREA SCHOOLS	2664.94	202	68	0.00	40	0	1175.28	274	30	65.45	370	2	4.26	192	0

SELECTED GENERAL FUND EXPENDITURES, DISTRICT RANKING, PERCENT EXPENDITURE IS OF COE (CURRENT OP EXP) AND OTHER ITEMS

	GENERAL FUND EXPENDITURES PER PUPIL BY FUNCTION												STATE AID PUPILS		PUPIL TCHR RATIO	S.E.V. PER STATE AID MEMBER		MILLAGE RATES			
	TOTAL INSTRUCTIONAL EXPENDITURES PER PUPIL	RANK	% COE	CURRENT OPERATING EXPENDITURES PER PUPIL	RANK	TOTAL GENERAL FUND EXPENDITURES PER PUPIL	RANK	SALARIES FOR INSTRUCTION PER PUPIL	RANK	% COE	AVERAGE TEACHER'S SALARY AMOUNT	RANK	% COE	PUPIL TOTAL	RANK		AMOUNT	RANK	OPERATIONS ALLOC	OPERATIONS VOTED	BLDG SITE	DEBT RET.
77																					
	1912.30	481	62	3065.10	458	3131.08	472	1659.25	508	54	26734	491	38	1348	332	22	62757	253	8.00	22.00	0.00	0.00
78																					
	2080.19	368	63	3288.61	343	3535.61	297	1844.79	424	56	33778	228	46	1149	363	22	50174	378	8.20	27.90	0.00	2.42
	2324.81	237	70	3316.43	330	3448.75	329	2172.01	218	65	34601	201	48	2509	177	22	40638	472	8.20	25.80	0.00	3.95
	2350.13	225	67	3520.92	257	3638.04	255	2194.50	211	62	33551	241	49	1062	377	19	49349	387	8.20	30.83	0.00	1.36
	2282.09	254	64	3541.46	246	3625.64	259	2140.18	235	60	27197	478	46	687	446	16	44376	438	8.20	26.80	0.00	4.80
	2125.09	333	66	3214.91	380	3448.32	330	1903.55	373	59	32032	299	52	970	393	19	47597	407	9.05	27.95	0.00	7.40
	2256.75	264	64	3535.70	249	3575.94	279	2139.20	236	61	36584	145	49	1900	243	21	41431	464	8.20	27.31	0.00	4.13
	2132.71	325	67	3182.88	397	3256.11	423	1996.77	309	63	35818	166	49	2256	207	23	51389	368	8.20	26.65	0.00	4.35
	2183.93	299	68	3203.43	391	3285.68	410	2080.42	259	65	36572	146	51	4573	81	22	52223	359	8.20	24.65	0.00	0.00
79																					
	2155.41	314	63	3427.30	286	3540.81	294	1930.17	353	56	35241	183	46	619	459	22	83658	167	9.00	24.00	0.00	0.00
	2037.10	400	66	3098.37	444	3209.90	443	1905.22	372	61	31319	315	46	2413	188	22	46651	416	9.00	24.50	0.00	1.14
	1847.31	502	65	2835.56	515	2975.25	512	1708.92	494	60	33753	229	50	1662	280	23	59661	288	9.00	21.90	0.00	1.15
	1964.37	461	63	3142.86	419	3351.56	376	1801.90	454	57	29285	409	43	798	427	22	38595	489	9.00	23.50	0.00	2.60
	2088.76	364	63	3334.32	317	3378.81	366	1939.48	341	58	31207	322	47	1355	330	20	40352	474	9.00	25.50	0.00	2.90
	2052.26	387	65	3134.70	423	3202.73	450	1937.61	344	62	34395	208	50	1986	232	22	41582	461	9.00	22.95	0.00	4.31
	1925.48	476	61	3158.82	416	3275.73	414	1790.14	462	57	33526	242	45	1132	367	24	74332	198	9.00	22.50	0.00	3.00
	2320.15	241	61	3828.02	165	3846.83	193	2129.26	239	56	31153	328	44	925	405	18	97897	127	9.00	25.50	0.00	4.00
	1993.82	437	68	2922.24	509	2983.03	509	1848.18	423	63	32186	290	50	1800	258	22	48050	403	9.00	22.50	0.00	1.18
80																					
	1997.55	432	67	2965.84	497	3198.61	451	1833.18	432	62	30869	343	44	3024	137	24	57658	305	8.58	21.42	0.00	0.00
	1883.56	494	68	2771.20	518	2946.85	516	1738.56	484	63	30874	342	48	1711	273	23	34289	506	8.58	17.92	0.00	7.07
	2888.66	80	64	4547.50	73	4701.22	75	2686.62	78	59	33691	236	42	811	425	18	163217	39	8.58	18.50	0.00	1.85
	2042.18	397	67	3044.67	470	3278.54	413	1869.27	401	61	29311	408	43	1205	349	22	42162	455	8.58	22.50	0.00	1.55
	1959.57	463	63	3120.19	434	3214.45	437	1852.81	418	59	28537	439	46	1159	361	20	44940	432	8.58	21.00	0.00	5.92
	1957.09	464	67	2940.97	502	2983.60	508	1826.57	436	62	29875	384	49	1044	382	20	45612	425	8.58	22.33	0.00	6.40
	2188.86	296	66	3324.16	326	3365.03	373	2031.27	285	61	28085	459	37	1524	305	23	29442	516	8.58	22.72	0.00	3.75
	2091.65	361	63	3305.34	336	3450.65	328	1890.51	385	57	28382	448	44	728	440	19	51482	366	8.58	26.75	0.00	7.40
	2029.20	411	63	3240.55	366	3321.63	394	1862.00	411	57	27636	469	45	1027	386	19	53417	344	8.58	25.27	0.00	7.10
	2110.95	347	68	3083.34	449	3218.17	435	1965.75	323	64	34161	214	52	2443	183	21	52655	352	9.00	23.15	0.00	7.73
	1982.72	449	67	2961.26	498	2995.87	507	1862.72	409	63	31306	316	46	2207	210	23	59032	292	8.58	21.49	0.00	3.10
81																					
	4228.42	8	67	6303.43	12	6405.77	14	3994.54	7	63	46035	7	41	13910	12	18	186151	28	11.22	21.14	2.00	1.84
	3129.16	50	67	4643.98	65	4755.24	71	2958.24	43	64	44242	17	41	6863	44	23	63305	247	11.22	29.40	0.00	4.95
	2885.92	83	66	4393.11	89	4511.24	92	2638.63	82	60	40400	62	46	2290	205	20	98011	126	11.22	29.40	0.00	1.90
	2750.21	102	64	4294.20	101	4497.50	94	2558.28	98	60	38320	105	43	1936	239	20	113647	88	11.22	24.65	0.00	4.28
	2266.67	259	59	3844.36	161	3953.32	168	2140.50	233	56	35617	172	41	3159	130	22	62977	250	11.22	28.40	0.00	4.70
	2368.38	212	59	4047.72	124	4211.12	122	2192.12	213	54	32982	260	40	1093	372	20	94767	136	11.22	30.28	0.00	0.78
	2510.43	152	69	3625.48	217	3713.19	230	2414.05	132	67	36549	148	43	2347	197	23	61481	269	8.93	29.00	0.00	2.96

SCHOOL DISTRICT GENERAL FUND REVENUES PER PUPIL BY FUND SOURCE, DISTRICT RANK, AND PERCENT SOURCE COMPRISES OF GENERAL FUND

COUNTY CODE AND NAME / DISTRICT CODE AND NAME	LOCAL SOURCES			INTERMEDIATE			STATE SOURCES OF REVENUES DIRECT APPROPRIATIONS			REDISTRIBUTION OF FEDERAL FUNDS			FEDERAL DIRECT		
	PER PUPIL	RANK	% OF GEN. FUND	PER PUPIL	RANK	% OF GEN. FUND	PER PUPIL	RANK	% OF GEN. FUND	PER PUPIL	RANK	% OF GEN. FUND	PER PUPIL	RANK	% OF GEN. FUND
120 SALINE AREA SCHOOL DISTRICT	4062.04	86	94	0.00	40	0	158.45	429	4	102.18	206	2	0.00	226	0
140 WHITMORE LAKE PUB SCH DIST	3630.32	117	92	0.00	40	0	171.34	422	4	151.79	83	4	8.28	171	0
150 WILLOW RUN COMMUNITY SCHOOLS	1937.37	338	45	0.00	40	0	2198.32	21	51	154.82	78	4	29.95	91	1
82 WAYNE COUNTY															
010 DETROIT CITY SCHOOL DISTRICT	1319.68	490	29	1.37	32	0	2891.65	3	63	315.54	11	7	75.37	41	2
020 ALLEN PARK PUBLIC SCHOOLS	4156.16	81	99	0.00	40	0	3.44	523	0	23.24	514	1	20.21	117	0
030 DEARBORN CITY SCHOOL DIST	4997.64	36	96	0.00	40	0	87.42	483	2	95.02	235	2	2.31	209	0
040 DEARBORN HGTS SCH DIST NO. 7	1513.28	448	40	0.00	40	0	2162.48	25	57	86.63	271	2	0.00	226	0
045 MELVINDALE ALLEN PARK SCHS	5443.05	24	94	41.51	13	1	141.72	438	2	113.84	165	2	44.90	64	1
050 GARDEN CITY SCHOOL DISTRICT	1978.26	321	49	0.00	40	0	1940.89	56	48	110.65	182	3	2.47	206	0
055 GROSSE POINTE PUBLIC SCHS	6596.65	10	99	0.00	40	0	6.89	521	0	35.94	488	1	0.00	226	0
060 HAMTRAMCK PUBLIC SCHOOLS	1390.25	476	35	0.00	40	0	2100.97	30	53	349.70	6	9	114.41	25	3
070 HIGHLAND PARK CITY SCHOOLS	1457.24	455	34	0.00	40	0	2535.83	7	60	254.79	24	6	0.00	226	0
080 INKSTER CITY SCHOOL DISTRICT	1255.91	501	27	45.17	10	1	3012.08	2	65	307.91	13	7	24.10	107	1
090 LINCOLN PARK PUBLIC SCHOOLS	2235.03	260	61	0.00	40	0	1356.25	227	37	51.24	433	1	48.63	60	1
095 LIVONIA PUBLIC SCHOOLS	5465.79	23	97	0.00	40	0	106.43	469	2	62.57	383	1	2.87	202	0
100 PLYMOUTH CANTON COMM SCHS	4031.64	87	94	0.00	40	0	158.44	430	4	77.85	311	2	0.00	226	0
110 REDFORD UNION SCHOOL DIST	1811.67	375	43	0.00	40	0	2299.27	14	55	40.02	477	1	64.04	47	2
120 RIVER ROUGE CITY SCHOOLS	4293.50	74	89	0.00	40	0	313.37	385	7	162.08	66	3	40.56	74	1
130 ROMULUS COMMUNITY SCHOOLS	3724.27	107	77	0.00	40	0	971.72	307	20	116.77	159	2	7.36	176	0
140 SOUTH REDFORD SCHOOL DIST	5162.84	32	98	0.00	40	0	73.62	494	1	46.18	451	1	0.00	226	0
150 TAYLOR SCHOOL DISTRICT	2203.64	264	52	0.00	40	0	1877.37	71	45	126.56	134	3	3.31	200	0
155 TRENTON PUBLIC SCHOOLS	5429.73	25	97	0.00	40	0	107.87	468	2	81.06	295	1	0.00	226	0
160 WAYNE-WESTLAND COMMUNITY S/D	2514.95	223	56	0.00	40	0	1837.91	77	41	120.01	151	3	15.99	132	0
170 WYANDOTTE CITY SCHOOL DIST	2368.88	242	57	0.00	40	0	1626.00	140	39	156.21	74	4	0.00	226	0
180 FLAT ROCK COMMUNITY SCHOOLS	1993.99	317	49	0.00	40	0	1987.84	50	49	111.38	177	3	1.90	215	0
230 CRESTWOOD SCHOOL DISTRICT	4536.66	60	96	0.00	40	0	88.81	479	2	107.63	188	2	0.00	226	0
240 WESTWOOD COMMUNITY SCHOOLS	3207.95	160	68	0.00	40	0	1374.67	220	29	144.76	93	3	0.00	226	0
250 ECORSE PUBLIC SCHOOL DIST	3648.91	115	76	0.00	40	0	926.74	315	19	199.20	44	4	20.99	114	0
290 GIBRALTAR SCHOOL DISTRICT	2405.57	237	59	0.00	40	0	1592.15	152	39	65.26	372	2	19.46	121	0
300 GROSSE ILE TOWNSHIP SCHOOLS	4913.56	39	97	0.00	40	0	100.77	472	2	43.68	464	1	0.00	226	0
320 CITY OF HARPER WOODS SCHOOLS	5642.20	19	96	0.00	40	0	87.46	482	1	77.63	312	1	46.11	62	1
340 HURON SCHOOL DISTRICT	2691.33	198	62	0.00	40	0	1544.67	169	36	77.90	309	2	0.00	226	0
365 WOODHAVEN PUBLIC SCHOOLS	2737.50	193	71	0.00	40	0	1026.37	303	27	69.77	350	2	26.62	99	1
390 NORTHVILLE PUBLIC SCHOOLS	4929.92	38	97	0.00	40	0	119.60	454	2	16.74	520	0	22.98	110	0
400 RIVERVIEW COMMUNITY SCH DIST	4216.51	77	96	0.00	40	0	93.36	477	2	66.38	366	2	31.56	88	1
405 SOUTHGATE COMMUNITY SCH DIST	3285.06	149	81	0.00	40	0	700.43	343	17	61.86	388	2	31.05	90	1
430 VAN BUREN PUB SCHOOLS	3118.86	170	74	0.00	40	0	981.46	310	23	94.53	239	2	0.00	226	0
83 WEXFORD COUNTY															
010 CADILLAC AREA PUBLIC SCHOOLS	1866.90	361	57	19.64	17	1	1290.57	239	39	111.78	176	3	14.01	142	0
060 MANTON CONSOLIDATED SCHOOLS	1288.96	496	40	0.00	40	0	1783.02	83	56	133.36	116	4	0.00	226	0
070 MESICK CONSOLIDATED SCH DIST	1773.73	389	59	0.00	40	0	1046.79	302	35	136.50	109	5	27.04	96	1

SELECTED GENERAL FUND EXPENDITURES, DISTRICT RANKING, PERCENT EXPENDITURE IS OF COE (CURRENT OP EXP) AND OTHER ITEMS

GENERAL FUND EXPENDITURES PER PUPIL BY FUNCTION																							
TOTAL INSTRUCTIONAL EXPENDITURES PER PUPIL	RANK	% COE	CURRENT OPERATING EXPENDITURES PER PUPIL	RANK	TOTAL GENERAL FUND EXPENDITURES PER PUPIL	RANK	SALARIES FOR INSTRUCTION PER PUPIL	RANK	% COE	AVERAGE TEACHER'S SALARY AMOUNT	RANK	% COE	STATE AID PUPILS PUPIL TOTAL	RANK	PUPIL TCHR RATIO	S.E.V. PER STATE AID MEMBER AMOUNT	RANK	MILLAGE RATES OPERATIONS ALLOC	VOTED	BLDG SITE	DEBT RET.
2782.70	94	66	4232.14	108	4469.06	97	2614.55	85	62	31799	303	45	3114	133	17	90843	147	11.22	23.08	0.00	5.48
2392.72	200	62	3888.59	154	4074.74	144	2165.02	221	56	28761	427	36	960	394	20	94076	137	11.22	24.90	0.00	7.20
2557.44	140	63	4038.93	126	4224.90	119	2357.10	142	58	39191	85	33	3991	93	29	42775	448	11.22	30.00	0.00	7.40
82																					
2720.00	110	63	4311.10	96	4339.58	109	2558.93	97	59	38198	106	39	182332	1	22	28649	519	8.65	33.75	0.00	1.50
2676.05	122	61	4370.26	92	4375.22	105	2528.32	105	58	39618	78	46	2745	155	20	96403	132	8.65	32.50	0.00	0.00
3414.30	28	64	5307.19	30	5403.57	36	3232.60	25	61	38925	92	41	12654	16	18	184291	31	8.90	17.58	0.62	1.60
2761.32	99	73	3759.88	181	3781.09	214	2317.55	154	62	46090	6	37	3370	115	32	36582	498	8.65	30.00	0.00	1.70
3098.73	54	60	5137.97	39	5639.14	27	2956.12	44	58	38709	93	42	2128	217	18	128031	68	8.65	32.25	0.00	0.00
3178.89	40	65	4868.77	52	4928.11	58	2917.47	47	60	41046	52	37	6482	48	22	46768	415	8.90	30.60	0.00	3.89
4015.21	10	67	6022.71	17	6507.97	12	3751.84	8	62	46456	4	39	7224	41	20	205856	18	7.65	29.25	0.00	0.68
2427.71	182	67	3638.23	213	3864.73	186	2145.75	229	59	34277	212	40	2845	149	23	37051	496	8.65	25.50	1.00	3.60
2405.19	191	59	4046.57	125	4127.62	130	2235.36	187	55	40756	57	34	5700	53	29	34927	503	8.90	34.00	0.00	11.27
2619.13	131	62	4221.26	109	4273.08	112	2509.75	108	59	37067	126	45	2337	199	19	28110	520	8.65	35.00	0.00	7.00
2429.08	180	68	3554.20	241	3639.46	254	2323.36	152	65	40103	70	50	6248	49	23	58587	295	8.65	27.35	0.00	0.00
3664.59	20	70	5253.90	32	5589.22	30	3487.00	19	66	43505	23	48	15871	8	17	154997	43	8.90	27.80	0.00	1.45
2609.51	134	64	4075.45	122	4119.25	132	2497.97	115	61	42030	39	46	14934	9	22	104193	114	8.90	32.10	0.00	2.30
2711.23	114	68	4008.24	134	4115.65	134	2402.48	133	60	41151	51	37	7047	43	27	39996	478	8.65	33.70	0.00	0.00
2759.06	100	62	4483.48	82	4534.38	91	2622.27	83	58	36630	138	44	2325	200	18	95401	135	8.65	34.35	0.00	0.00
2732.67	108	61	4509.31	80	4619.32	82	2507.09	109	56	46170	5	40	4727	75	25	79552	179	8.65	37.00	0.00	3.50
2995.59	66	59	5060.97	43	5104.42	49	2768.51	65	55	42098	36	38	3038	136	22	133735	65	8.65	27.35	0.00	0.00
2870.05	84	63	4545.12	74	4599.52	86	2640.36	80	58	42249	32	43	13023	14	21	52972	348	8.65	33.16	0.00	3.00
3747.21	18	68	5528.89	25	5655.24	26	3584.12	14	65	44235	19	45	3142	131	17	134141	63	8.65	28.75	0.00	0.00
3169.19	41	66	4831.69	56	4872.69	59	3052.91	36	63	44299	16	42	17184	6	22	53324	345	8.65	34.75	0.00	12.40
3264.67	35	76	4320.09	95	4444.65	99	2764.57	66	64	40737	58	47	5140	64	20	58265	296	8.65	31.70	0.00	0.00
2669.24	124	64	4140.72	115	4268.65	114	2552.43	101	62	36102	159	45	1600	292	19	47222	412	8.65	31.00	0.00	1.75
2926.09	73	65	4482.34	83	4569.84	88	2806.69	62	63	40991	53	46	2461	180	20	158595	42	8.65	21.50	0.00	0.95
3047.70	60	66	4645.55	64	4671.84	78	2838.67	61	61	42895	29	44	2344	198	21	66295	229	8.65	38.05	0.00	0.00
2709.80	116	57	4744.93	59	4869.50	60	2455.99	122	52	41812	43	39	1604	291	22	90627	148	8.65	30.00	0.00	0.00
2568.00	139	63	4057.30	123	4110.56	136	2459.04	120	61	43889	22	47	3516	110	23	56130	318	8.65	33.35	0.48	5.82
3245.20	37	64	5074.68	42	5228.26	43	2971.29	39	59	44682	13	45	1844	253	19	120181	77	6.80	38.50	0.00	2.00
3163.01	42	60	5285.32	31	5379.81	37	2965.32	41	56	33003	258	36	878	415	17	190562	25	8.65	19.95	4.26	0.00
2775.91	95	61	4536.55	78	4658.12	79	2640.34	81	58	41864	42	44	1877	248	21	60847	277	8.65	34.96	0.00	2.60
2736.46	107	68	4008.44	133	4136.98	129	2578.29	90	64	43261	26	48	4823	69	22	68660	218	8.65	28.10	0.00	8.01
3029.08	63	61	4967.88	47	4977.92	55	2855.78	57	57	41899	41	42	3784	102	20	153530	45	8.90	26.50	0.00	10.95
2860.67	86	63	4548.00	72	4747.58	73	2608.95	87	57	40467	60	45	2130	216	20	110705	93	8.65	28.25	0.00	0.00
2521.34	150	64	3927.10	147	4003.39	161	2323.75	151	59	40772	56	41	4659	77	25	78887	181	8.65	33.25	0.00	1.50
2501.29	154	63	3959.37	139	4013.71	155	2382.81	137	60	44236	18	44	6215	50	25	73389	201	8.65	32.35	0.25	1.75
83																					
1973.72	452	63	3120.33	433	3259.60	421	1808.07	451	58	30399	363	42	3646	107	23	56895	311	8.00	22.80	0.00	1.90
1971.81	454	68	2890.41	510	2979.85	511	1815.18	445	63	30632	353	48	952	397	22	39877	480	8.00	23.00	0.00	0.00
1664.42	523	63	2662.08	522	2745.78	522	1511.97	523	57	26261	500	45	851	418	22	63770	241	8.00	18.00	0.00	2.50

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1990 Michigan Insurance Bureau Annual Statistical Report

A report to
Governor John Engler

THE MICHIGAN INSURANCE BUREAU ANNUAL STATISTICAL REPORT
For the Year Ending December 31, 1990

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1990 Michigan Insurance Bureau Annual Statistical Report

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COMMISSIONERS OF INSURANCE

Commissioner	Term of Office
Samuel H. Row	1871 to 1883
Eugene Pringle	1883 to 1885
Henry S. Raymond	1885 to 1891
William E. Magill	1891 to 1893
Theron F. Giddings	1893 to 1897
Milo D. Campbell	1897 to 1899
Harry H. Stevens	1899 to 1901
James V. Barry	1901 to 1910
Marion O. Rowland	1910 to 1911
Calvin A. Palmer	1911 to 1913
John T. Winship	1913 to 1917
Frank H. Ellsworth	1917 to 1921
Leonard T. Hands	1921 to 1926
Charles D. Livingston	1927 to 1933
Charles E. Gauss	1933 to 1934
John C. Ketcham	1935 to 1936
Charles E. Gauss	1937 to 1939
John G. Emery	1939 to 1941
Eugene Barry	1941 to 1942
David A. Forbes	1943 to 1950
Joseph Navare	1950 to 10/10/59
Frank Blackford	10/11/59 to 11/30/61
Sherwood Colburn	12/01/61 to 11/01/63
Allen Mayerson	11/02/63 to 01/06/66
John W. Wickstrom (Acting)	01/07/66 to 08/23/66
David Dykhouse	08/24/66 to 01/27/69
Russell E. Van Hooser	01/28/69 to 09/29/73
Daniel J. Demlow	09/30/73 to 08/16/75
Thomas C. Jones	08/17/75 to 12/30/78
Jean K. Carlson (Acting)	12/31/78 to 06/23/79
Richard A. Hemmings	06/24/79 to 12/12/79
Elbert C. Mackey (Acting)	12/13/79 to 09/02/80
Nancy A. Baerwaldt	09/03/80 to 09/13/85
Herman W. Coleman	10/01/85 to 10/01/88
Dhiraj N. Shah (Acting)	10/03/88 to 12/31/90
D. A. D'Annunzio (Acting)	01/1/91 to 5/21/91
David Dykhouse	**5/22/91 to present**

INSURANCE BUREAU RESPONSIBILITIES

OFFICE OF THE COMMISSIONER

The Commissioner of Insurance is responsible for regulating the insurance industry in Michigan and for administering operations of the Insurance Bureau as mandated by the Michigan Insurance Code (MCLA 500.100, et. seq.) and related laws.

The Commissioner is appointed by the Governor with the advice and consent of the Senate, for a term of four years. The Commissioner provides management and policy direction to the Bureau to assure statutory mandates of the Insurance Code are carried out within guidelines set by the Governor and that the goals and missions of the Bureau are met.

The Commissioner is assisted in administration of the Bureau by the Office of Management Support which provides essential support services in the areas of budget, financial control, personnel, office services, development and implementation of policies and procedures, procurement, communication, forms management, and related matters.

OFFICE OF FINANCIAL STANDARDS

The Office of Financial Standards is comprised of three major divisions: Financial Analysis and Examinations, Company Admissions and Receivership.

Financial Analysis and Examinations Division

Financial Analysis Section

The Financial Analysis Section is responsible for conducting detailed financial and analytical reviews of approximately 1,600 companies that annually file financial statements with the Insurance Bureau. The section's five auditors also review quarterly financial statements for many companies. For each company, the auditors determine whether the company is financially sound and in compliance with various insurance statutes.

This year, the section took action against 24 financially troubled companies to protect Michigan policyholders. These actions included premium and policy count restrictions, liquidations, special deposits, and other voluntary restraints and corrective actions negotiated by the section's auditors and agreed to by the companies.

The Financial Analysis Section also administers the Premium Finance Act. To finance their insurance premiums, many Michigan residents borrow money from the 68 licensed premium finance companies. This year, the auditor responsible for premium finance companies conducted 21 on-site examinations of these companies. Frequently, the examinations resulted in fines to companies for violations of the Act and the recovery of overcharges to consumers.

Financial Examinations Section

The Financial Examinations Section conducts on-site financial examinations and compliance audits of 153 insurance companies, self-insurance pools, and health care providers domiciled in Michigan. The section is also responsible for regulating 12 Canadian insurance companies entering the U.S. market through Michigan. In its examinations, the section's 29 examiners determine whether companies are financially sound and are in compliance with all relevant statutes. The section issues a public report on each company it examines. During the year, the section completed 39 regular examinations of insurers and 24 special examinations of insurance agencies, and kept its examination cycle to three years.

Company Admissions Division

The Company Admissions Division is responsible for the licensure of insurers and health maintenance organizations. Additional duties include collection of surplus lines taxes, maintenance of corporate and historical files, review of requests for additional authority, approval of acquisitions or corporate reorganizations of domestic insurers, and acceptance of service of process served upon the Commissioner of Insurance as resident agent for foreign insurers.

Receivership Division

Insurance companies and health maintenance organizations doing business in Michigan which become insolvent are supervised by the Commissioner as the statutory receiver to rehabilitate or liquidate as ordered by the Circuit Court. The Commissioner is empowered to appoint a deputy receiver to act as the Commissioner's agent and to employ counsel as may be necessary to administer the trust. The cost of such administration is charged against each respective receivership.

The Receivership Division performs the following functions in accordance with statutory authority: marshalling of assets of insolvent insurers, evaluation of claims filed by all interested parties, investment and conservation of all assets to ensure maximum dividend distribution to all policyholders, claimants and creditors of the insolvent insurer.

OFFICE OF LICENSING AND ENFORCEMENT

The Office of Licensing and Enforcement (OLE) is comprised of two divisions: Consumer Assistance and Licensing and Enforcement. OLE's primary mission is the protection of Michigan consumers from improper or unlawful conditions and/or practices which undermine their ability to receive the benefits of honest and fair insurance coverage.

Consumer Assistance and Licensing Division

Consumer Assistance Section

The Consumer Assistance Section assists consumers who have experienced problems with insurance coverage or who have questions regarding insurance. In 1990, approximately 6,045 new complaints were initiated. A complaint is a written statement expressing a grievance against a licensee—either an individual agent or company.

The section answered approximately 663 inquiries in 1990. (An inquiry is a written statement to which staff responds directly to the consumer and does not contact the licensee.) Staff conducted 202 personal consumer conferences and answered 32,724 telephone inquiries. During 1990, staff reviewed more than 24,865 files and closed 6,884 files.

In addition to the administration of the Bureau's complaint process, the section is responsible for conducting informal reviews required under the Essential Insurance Act (EIA). In 1990, 48 such reviews were held. The section received a combined total of 509 written and telephone complaints relating to the EIA, of which 441 were closed.

Licensing Section

The Licensing Section is responsible for the examination and licensure of all insurance agents and insurance-related practitioners, collection of license-related fees, and maintenance of license records. In July of 1990, the examination function, previously contracted to Educational Testing Services (ETS) was recontracted with Assessment Systems, Inc. (ASI). Combined, ETS and ASI administered approximately 11,750 examinations during the year.

The Licensing Section issued 12,273 licenses in 1990, processed 73,892 notices of appointment, and 55,511 appointment cancellations. In addition, the section handled approximately 36,000 telephone calls dealing with licensee and candidate questions regarding license and application status and procedures, address changes, certifications, license authority, etc. The section was also responsible for billing and collecting $2,423,740 in renewal fees and approximately $300,000 in other licensing related fees.

Enforcement Division

Market Conduct and Investigations Section

The Market Conduct and Investigations Section is responsible for investigating complaints of wrongdoing on the part of licensed individuals or entities that may be in violation of the Insurance Code and related state laws. These complaints originate from either consumers or from the insurance industry itself.

In 1990, the section completed 234 investigations, 125 of which were forwarded to the Code Enforcement Section, with recommendations for further enforcement action.

Code Enforcement Section

The Code Enforcement Section is primarily responsible for the prosecution of enforcement cases. During 1990, staff closed 159 files. Thirty-seven licensees were suspended or revoked and nine licensees were placed on probation. Assessments for civil penalties and market conduct fees totaled approximately $45,050. Thirty-eight orders of restitution were entered. The section held 80 Blue Cross Blue Shield of Michigan conferences and prepared 50 reviews and determinations

OFFICE OF MARKET STANDARDS

The Office of Market Standards consists of two divisions: Health Benefit Plans and Commercial Market Standards. The major function of the Office of Market Standards is the review of rates and forms used by insurers, other third-party payers such as health care corporations and dental care corporations, and health maintenance organizations. The Office also has responsibility for the regulation of multiple employer welfare arrangements (MEWAs) and for the review of provider class plans used by Blue Cross Blue Shield of Michigan.

Health Benefit Plans Division

Contract and Rate Analysis Section

The Contract and Rate Analysis Section reviews rates and forms for nonprofit dental care corporations and prepaid health plans. These include Blue Cross and Blue Shield of Michigan (BCBSM), Delta Dental Plan, health maintenance organizations (HMOs) and alternative health care financing and delivery systems (AFIDS). Nonprofit health care corporations are authorized under 1980 PA 350. Nonprofit dental care corporations are authorized under 1963 PA 125. HMOs and AFIDS are licensed under Public Health Code (1978 PA 368).

The purpose of the rate review is to determine if rates requested are appropriate, and in compliance with standards included in the statute. The relationship between the rate and the coverages included in the appropriate certificate is also reviewed. Certificates are reviewed to determine if the coverage meets the criteria established in the statute and to determine if the certificates themselves are easily understandable so consumers will not be misled regarding the coverage they are purchasing.

The Contract and Rate Analysis Section also has the responsibility to implement Part 5 of 1980 PA

Reform Act, the enabling act for Blue Cross Blue Shield of Michigan. Part 5 states that BCBSM must develop plans for each class of provider that it contracts with for the provision of services to subscribers. The plans include the provider contract or reimbursement arrangement used for the provider class and quantified objectives for achieving the goals of access, quality and cost. The Contract and Rate Analysis Section conducts the Commissioner's review of provider class plans submitted by BCBSM to assist in the Commissioner's determinations of BCBSM's achievement of the goals for cost, quality and access established by this law

Multiple Employer Welfare Arrangements Section

The Multiple Employer Welfare Arrangements Section has the responsibility for all aspects of the regulation of MEWAs under Chapter 70 of the Insurance Code. The MEWA is a means by which an established association or group of employers in the same or similar industries can form a self-insurance pool to provide various benefits to their employees. MEWAs are especially attractive to industries made up of small employers. At the end of the year, there were 13 MEWAs with full certificates of authority and four MEWAs with temporary certificates of authority. Temporary certificates of authority allow associations to complete their organization during the period of time the MEWA staff is reviewing the association's financial and administrative structure and employee benefit plans. The section is funded through an assessment on MEWAs regulated by the Bureau.

Commercial Market Standards

The Commercial Market Standards Division has the responsibility for the review of rates and forms for more than 1,300 commercial carriers operating in Michigan. The division's review of rates is to insure that rates are not excessive, inadequate, or unfairly discriminatory and that benefits provided are reasonable in relation to the premium charged.

Property and Liability Section

The Property and Liability Section reviews rules, rates and policy forms for all property and liability coverages marketed by commercial insurers in Michigan. Special emphasis is given to personal automobile, homeowners, workers' compensation, medical malpractice, and liquor liability insurance coverage. The section acted on 11,000 filings this year. In addition, the section approved or disapproved 38,500 individual policy forms. In 1990 the section initiated administrative proceedings to withdraw approval of unfairly discriminatory rates for auto and home insurance.

Life and Health Section

The Life and Health Section reviews rates and policy forms for life and health coverages offered by commercial carriers operating in the State. In addition to its review of rates and forms, the section also reviews advertising materials used by life and health carriers to ensure that they are not misleading or deceptive. There were 5,840 life and health policy form or rate filings consisting of 14,640 separate forms or rates in 1990.

The Senior Ombudsman is also located within the Commercial Market Standards Division. The Senior Ombudsman provides buyers guides and other information to senior groups, and assists senior citizens in evaluating their insurance needs. In 1990, the Senior Ombudsman addressed 60 senior groups totaling 3,240 citizens in an effort to provide seniors with information to assist them in securing appropriate insurance coverages.

OFFICE OF POLICY

The Office of Policy performs a variety of functions within the Insurance Bureau. Its major Divisions include Actuarial Analysis, Legal Resources and Research and Analysis. Taken as a whole, these components of the Office of Policy work together to articulate a regulatory policy to be applied to the business of insurance, and join with other areas of the Insurance Bureau to enforce regulatory policy.

Actuarial Analysis Division

Actuarial services such as analysis of selected rate filings and review of insurers' reserves are provided to other Insurance Bureau divisions by the Actuarial Analysis Division. This division also develops and maintains computerized information systems to monitor competition in the markets for many types of insurance, to provide information from insurers' annual financial statements, and to analyze insurers' loss experience as provided by statistical agents.

Legal Resources Division

The Legal Resources Division works with the Commissioner to draft final decisions resulting from administrative hearings. These proceedings cover enforcement activities, filing disapprovals, appeals of Bureau actions and disputes between insurers and their policyholders. This division researches, develops and drafts declaratory rulings and regulations and performs legal research on policy questions.

Research and Analysis Division

The Research and Analysis Division provides research capability to the Commissioner. Division staff analyze current problems encountered by the Insurance Bureau in its regulatory role, and develop recommendations for resolving these problems. The division also analyzes proposed legislation, participates in implementing new statutes, and prepares reports to the Legislature which evaluate the impact of various law changes. In carrying out these functions, the Research and Analysis Division develops rules, bulletins, and guidelines which convey the Commissioner's policy positions and interpretations of the Insurance Code.

SUMMARY OF INSURANCE AND INSURANCE-RELATED LEGISLATION 1990 PUBLIC ACTS

P.A. 1 of 1990 (S.B. 568) Replaces current Insurance Code provisions dealing with fraternal benefit societies with a new chapter embodying the latest version of the model fraternal code developed by the National Fraternal Congress of America.

P.A. 79 of 1990 (H.B. 4540) Creates a rebuttable presumption that persons unable to produce proof of no-fault insurance are uninsured and allows dismissal of charges if proof of insurance is shown.

P.A. 85 of 1990 (H.B. 5290) Amends holding company chapter to require approval of commissioner before acquisition/sale of a parent company of a domestic insurer. Also requires all domestic insurers which are part of a holding company system to register with the commissioner.

P.A. 88 of 1990 (H.B. 4159) Excludes automobile comprehensive coverage from secondary rating plan.

P.A. 89 of 1990 (H.B. 4185) Provides for regulation of medicare supplemental coverage of health maintenance organizations.

P.A. 92 of 1990 (H.B. 5496) Eliminates aviation exclusion under long-term care coverage with health care corporations.

P.A. 96 of 1990 (H.B. 5234) Requires insurers to acquire ownership of distressed late model vehicles and obtain a salvage title in the insurer's name before selling the vehicle.

P.A. 123 of 1990 (H.B. 4901) Permits counties with 100 or more employees to self-insure for group disability.

P.A. 126 of 1990 (H.B. 5782) Includes letter of credit in definition of cash reserves for multiple employer welfare arrangement.

P.A. 129 of 1990 (H.B. 5644) Permits dental care corporations to establish, maintain and operate dental care plans to furnish, deliver, indemnify or finance professional dental services in other states, directly or through affiliate corporations.

P.A. 131 of 1990 (H.B. 5504) Permits senior citizen discounts for home insurance.

P.A. 137 of 1990 (H.B. 5751) Provides for placement facility rates and removal from membership in the guaranty association for the State Accident Fund.

P.A. 157 of 1990 (S.B. 885) Specifies how the State Accident Fund is to operate as a state agency, and imposes fees on the Fund to finance programs to improve workplace safety.

P.A. 170 of 1990 (S.B. 389) Regulates marketing practices for medicare supplemental policies, eliminates the aviation exclusion in long term care policies, and eliminates requirement of a 15% minimum premium charge upon cancellation of insurance policy, allowing for pro rata refunds.

P.A. 255, 256 of 1990 (S.B. 429, 430) Provides for collection of single business and retaliatory taxes by Dept of Treasury.

P.A. 305 of 1990 (S.B. 490) Eliminates requirement for standard fire policy and establishes minimum standards for fire insurance policies. Also requires insurance policy and annuity forms filed with the Bureau on and after January 1, 1992, which are to be used for personal, family or household purposes, to meet readability requirements.

P.A. 349 of 1990 (S.B. 971) Provides employers with an insurable interest in employees and retirees and allows employers to insure the lives of nonmanagement and retired employees with their consent.

P.A. 350 of 1990 (S.B. 949) Defines and sets standards for managing general agents under insurance code. Provides for coordination of individual health insurance policies.

INSURANCE BUREAU BULLETINS ISSUED IN 1990

Bulletin	Subject
90-01	Forms and instructions for Risk Retention Groups
90-02	Forms and instructions for Purchasing Groups
90-03	Use of professional designations in lieu of examination for Counselor license
90-04	Changes in the licensing process for variable contracts qualification and for marketing variable insurance products
90-05	Guidelines relating to newborn baby coverage under HMO contracts
90-06	Annual adjustment of the maximum work loss benefit payable under policies of personal protection insurance
90-07	Enforcement of section 3475 of the Insurance Code

No insurance related administrative rules were promulgated in 1990.
Rule R 501.15 regarding "Destruction of Obsolete Correspondence, Records, Books and Papers" was rescinded in 1990.

COMPANY ACTIVITY

Domestic Insurers Incorporated In Michigan

The following companies were incorporated in the State of Michigan and authorized to commence the business of insurance during 1990:

Name	Insurer Type	Effective
London Life Insurance Company of Michigan	Stock/Life	3/02/90
Imperial Midwest Insurance Company	Stock/Casualty	1/12/90
Mid-State Surety Corporation	Stock/Casualty	1/25/90

Foreign and Alien Insurers Admitted to Michigan

During the year, the Company Admissions Division received 66 applications from foreign and alien insurers seeking licensure or status as an approved surplus lines carrier in Michigan. Twelve applications were reactivated. Action was taken on 75 applications: 49 were approved, 5 were denied, 14 were withdrawn and 7 inactivated. Thirty applications were pending at December 31, 1990.

FOREIGN AND ALIEN LIFE INSURANCE COMPANIES ADMITTED TO MICHIGAN

Name	State of Domicile	Company Type	Effective
Aetna Insurance Company of America	CT	stock	7/25/90
American Service Life Insurance Company	TX	stock	1/12/90
American Travelers Assurance Company	IA	stock	7/25/90
Annapolis Life Insurance Company	MD	stock	11/30/90
Commonwealth National Life Insurance Company	MS	stock	11/27/90
Community Life Insurance Company	OH	stock	11/06/90
Financial Assurance Incorporated	MN	stock	1/23/90
Health and Life Insurance Company of America	CO	stock	1/05/90
Homesteaders Life Company	IA	mutual	11/20/90
J.C. Penney Reinsurance Co.	AZ	stock	2/27/90
Kanawha Insurance Company	SC	stock	2/07/90
MII Life Incorporated	MN	stock	10/15/90
National States Insurance Company	MO	stock	1/26/90
Ozark National Life Insurance Company-Missouri	MO	stock	12/31/89
Pacific Financial Life Insurance Co. of Arizona	AZ	stock	10/03/90
The Pharmacists Life Insurance Company	IA	stock	7/25/90
Southern Security Life Insurance Company	FL	stock	5/31/90

FOREIGN AND ALIEN PROPERTY/CASUALTY INSURANCE COMPANIES ADMITTED TO MICHIGAN

Name	State of Domicile	Company Type	Effective
Acceptance Insurance Company	NE	stock	11/15/90
Aetna Casualty Company	CT	stock	5/11/90
Aetna Casualty Company of Connecticut	CT	stock	5/18/90
Aetna Commercial Insurance Company	CT	stock	5/18/90
Aetna Insurance Company	CT	stock	4/19/90
Aetna Personal Security Insurance Company	CT	stock	7/06/90
Agri General Insurance Company	IA	stock	11/30/90
American Spirit Insurance Company	IN	stock	2/27/90
Diamond State Insurance Co.	DE	stock	5/14/90
Druggists Mutual Insurance Company	IA	mutual	8/22/90
Finmar Reinsurance Corporation	NY	stock	11/30/90
Frontier Insurance Company	NY	stock	2/27/90
Insurance Company of the West	CA	stock	11/06/90
Markel American Insurance Company	VA	stock	10/08/90
Mountain States Insurance Company	MT	stock	11/15/90
National Insurance Company of Wisconsin, Inc.	WI	stock	6/22/90
National Interstate Insurance Company	OH	stock	3/02/90
New England Insurance Company of Connecticut	CT	stock	4/04/90

Foreign and alien property/casualty insurance companies admitted to Michigan—continued

Name	State of Domicile	Company Type	Effective
PHICO Insurance Company	PA	stock	5/25/90
Professional Medical Insurance Company	MO	stock	12/14/90
Scor Reinsurance Company	NY	stock	1/05/90
Security Title and Guaranty Company	NY	stock	3/02/90
Toyota Motor Insurance Co.	IA	stock	10/17/90
TRW Title Insurance Company	KS	stock	7/06/90
USAA Casualty Insurance Company of Florida	FL	stock	12/31/90

FOREIGN INSURERS APPROVED AS SURPLUS LINES CARRIERS (eligible unauthorized insurers)

Name	State of Domicile	Effective
First Specialty Insurance Corporation	MO	9/24/90
Genesis Indemnity Insurance Company	ND	7/25/90
Hermitage Insurance Company	NY	2/26/90
Northfield Insurance Company *(effective 7/1/89)*	MO	3/30/90
Pacific National Insurance Company	CA	11/30/90
Savers Property & Casualty Insurance Company	MO	10/03/90
Steadfast Insurance Company	DE	11/06/90
Surplus Underwriters Casualty Insurance Company	TX	6/25/90
Western Indemnity Insurance Company	TX	7/25/90

INSURERS REMOVED FROM THE LIST OF ELIGIBLE UNAUTHORIZED INSURERS

Name	Domicile	Effective
Angelina Casualty Company	DE	5/31/90
Canadian Universal Insurance LTD	Canada	6/26/90

TERMINATIONS AS THE RESULT OF MERGERS

Name	State of Domicile	Effective
First American Title Ins Company of the Mid West	MO	12/31/90
New England Insurance Company	MA	07/01/90
Ozark National Life Insurance-Missouri	OH	12/31/90
Reserve Life Insurance Company	TX	07/01/90
Universal Title Insurance Company	MN	12/31/90
USAA Casualty Insurance Company	TX	12/31/90

TERMINATIONS WITHOUT MERGER

American Agency Life Insurance Company (VA) effective 4/16/90; all business assumed by Globe Life Ins. Co. (Illinois) on 12/31/87; dissolution and termination of the shell approved by state of Virginia on 4/16/90.

Police and Firemen's Insurance Association (IN) effective 7/30/90; surrendered certificate of authority and now operates as an exempt fraternal benefit society in Michigan; voluntary withdrawal.

SourceOne Insurance Company (MI) effective 10/17/90; all business assumed by First Security Casualty Co. (MI) on 10/1/90; voluntary dissolution of the shell and termination of certificate of authority on 10/17/90.

U.S. Branch of Colonia Insurance Company (Germany) effective 12/31/90; ceded all assets, business and liabilities to Colonia Ins. Co. (NY); certificate of authority terminated on 12/31/90.

REDOMESTICATIONS WITHOUT MERGER

Agricultural Insurance Company effective 12/31/90; redomesticated from South Dakota to Ohio by articles of redomestication and incorporation, and journal entry.

Redomestications without merger—continued

The American Insurance Company effective 6/01/90; redomesticated from New Jersey to Nebraska by amended plan of redomestication and amended articles of incorporation.

Amerisure Life Insurance Company effective 9/27/90; redomesticated from Michigan to Ohio by amended and restated articles of incorporation and redomestication (changed name to U.S. Financial Life Insurance Company).

Bankers Multiple Line Insurance Company effective 11/16/90; redomesticated from Iowa to Illinois by articles of reorganization.

Constitution Life Insurance Company effective 10/15/90; redomesticated from Illinois to Kentucky by amended and restated articles of incorporation.

Delta Life and Annuity Company effective 8/22/90; redomesticated from Arkansas to Tennessee by order of redomestication and restated articles of incorporation.

Federal Insurance Company effective 3/23/90; redomesticated from New Jersey to Indiana by amended plan of redomestication and amended and restated articles of incorporation.

General Electric Mortgage Insurance Corporation effective 3/31/90; redomesticated from Ohio to North Carolina by articles of redomestication and articles of amendment.

Great-West Life & Annuity Insurance Company effective 9/25/90; redomesticated from Kansas to Colorado by articles of redomestication, including amended and restated articles of incorporation.

International Cargo and Surety Insurance Company effective 12/31/89; redomesticated from New Mexico to Illinois by articles of reorganization which include amended and restated articles of incorporation.

Life General Security Insurance Company effective 11/14/89; redomesticated from Louisiana to Florida by order of redomestication and amended and restated articles of incorporation.

MCA Insurance Company effective 1/01/90; redomesticated from New Jersey to Oklahoma by order of redomestication and amended and restated articles of incorporation.

The Preserver Assurance Company effective 6/20/90; redomesticated from New York to Pennsylvania by article amendment which involved merger of the Preserver Assurance Company (NY) and Philadelphia Ins. Co. (PA) unlicensed, with and into each other, with name change to Philadelphia Indemnity Insurance Co. Philadelphia Indemnity Insurance Co. represents continuance of both companies.

Transport Insurance Company effective 12/31/90; redomesticated from Iowa to Ohio by journal entry and articles of redomestication and incorporation.

United World Life Insurance Company effective 6/29/90; redomesticated from Illinois to Nebraska by order approving redomestication and amended articles of incorporation.

U.S. Branch of Colonia Insurance Company (Germany) effective 12/31/90; domesticated to New York by domestication agreement and transfer and assumption agreement. Colonia Ins. Co. (NY) became the continuing entity of both itself and the U.S. Branch.

U. S. Guardian Health Insurance Company effective 11/01/90; redomesticated from Florida to Oklahoma by order and amended and restated articles of incorporation (changed name to the Mega Life and Health Insurance Company).

Westwood Insurance Company effective 09/01/90; redomesticated from Illinois to Wisconsin by certificate of incorporation and redomestication, and restated articles of incorporation (changed name to Wausau Business Insurance Company).

MERGERS

First American Title Ins. Co of the Mid-West (MO) effective 12/31/90; merged with and into First American Title Ins. Co. (CA), survivor.

New England Insurance Company (MA) effective 07/01/90; merged with and into New England Insurance Co. of Connecticut (CT), survivor (survivor changed name to New England Insurance Co.).

Ozark National Life Insurance Company Missouri (OH) effective 12/31/89; merged into Ozark National Life Insurance Company—Missouri (MO), survivor.

Reserve Life Insurance Company (TX) effective 07/01/90; merged with and into Midland National Life Insurance Company (SD), survivor.

Mergers—continued

Universal Title Insurance Company (MN) effective 12/31/90; merged with and into First American Title Insurance Company (CA), survivor.

USAA Casualty Insurance Company (TX) effective 12/31/90; merged with and into USAA Casualty Ins. Co. of Florida (FL) survivor (survivor changed name to USAA Casualty Ins. Co.).

CONVERSIONS WITHOUT MERGER

Ben Hur Association (IN) effective 6/30/89; converted from a fraternal benefit society to a mutual life insurer (changed name to USA Life Ins. Co.).

Iowa National Mutual Ins. Co. (IA) effective 3/01/90; all business and affairs being settled by liquidation estate and under control of the court. Corporate shell converted from mutual to stock and sold (name changed to Toyota Motor Ins. Co.).

SUMMARY OF COMPANIES AUTHORIZED TO WRITE INSURANCE IN MICHIGAN AS OF DECEMBER 31, 1990

Type	Domestic	Foreign	Alien	Total
Stock Property and/or Casualty	32	591	16	639
Mutual Property and/or Casualty	24	75	0	99
Stock Life	28	545	7	580
Mutual Life	3	83	6	92
Fraternal Benefit Societies	3	78	1	82
Reciprocal Exchanges	2	12	0	14
Chapter 64 Assessments or Cooperatives	2	0	0	2
Chapter 65 Assessments or Cooperatives	3	0	0	3
Hospital & Medical Associations	3	0	0	3
Farm Mutuals	5	0	0	5
TOTAL	105	1,384	30	1,519

Surplus Lines Tax

Surplus lines premium tax payments from agents totaled $ 5,970,642.35. $1,289,610.25 was collected from insureds on direct placements. This includes surplus lines premium tax payments by risk retention and risk purchasing groups. Surplus lines taxes were based on total premiums of $ 362,962,587.09.

Health Maintenance Organizations (HMO) and Alternative Health Care Financing and Delivery Systems (AFIDS)

At year end, Michigan had 18 licensed HMOs. The following HMO was licensed in 1990:

Name	Effective
Southwest Detroit Hospital Managed Care System, Inc.	6/01/90

Entities licensed as AFIDS offer prepaid limited line capitation programs. Examples of these limited lines include, but are not limited to, prepaid dental or vision plans. In 1990 two new AFIDS were licensed, bringing the total to 20.

The following AFIDS were licensed in 1990:

Name	Effective
National Rehabilitation System, Inc.	3/07/90
Rxtra Vision, Inc.	8/06/90

COMPANY ACTIVITY

Receiverships

Following is a report concerning the status of each domestic insurer and health maintenance organization in receivership for the period January 1 through December 31, 1990.

Cadillac Insurance Company, a Michigan property and casualty insurer, was placed in conservatorship by the Ingham County Circuit Court on July 7, 1989, and liquidation on January 2, 1990. Pursuant to Section 7916 of the Michigan Insurance Code, Transamerica Insurance Company was appointed by the Michigan Property and Casualty Guaranty Association to act as the servicing facility.

Commercial Underwriters, a Michigan reciprocal insurance exchange, was placed in permanent receivership on May 9, 1974. Pursuant to Section 7916 of the Michigan Insurance Code, the Auto Club Insurance Association (formerly the Detroit Auto Inter-Insurance Exchange) was appointed by the Michigan Property and Casualty Guaranty Association to act as the servicing facility.

Great Lakes American Life Insurance Company, a Michigan life insurer, was placed in permanent receivership on November 16, 1990.

HMO West, a Michigan health maintenance organization, was placed in permanent receivership on April 6, 1988.

Mid-America Life Assurance Company, a Michigan life insurer, was placed in permanent receivership on November 16, 1990.

Woodland Mutual Insurance Company, a Michigan property and casualty insurer, was placed in permanent receivership on October 1, 1976. Pursuant to Section 7916 of the Michigan Insurance Code, Hastings Mutual Insurance Company was appointed by the Michigan Property and Casualty Guaranty Association to act as the servicing facility. Distribution of Woodland assets has been ordered by the court, and will be completed in 1991.

FINANCIAL AND CLAIMS STATISTICS FOR DOMESTIC COMPANIES IN RECEIVERSHIP:

(as of 12/31/90)	Cadillac①	Commercial Underwriters	Great Lakes②	HMO West	Mid-America Life②	Woodland Mutual
Assets	$32,567,055	$598,184	$15,383,874	$405,401	$3,248,509	$745,167
Liabilities	50,176,339	3,688,182	21,400,247	12,785,712	4,570,341	1,273,276
Net Worth	(17,609,284)	(3,098,998)	(6,016,373)	(12,380,311)	(1,321,832)	(528,109)
Claims received	10,059	2,109	6,355	1,035	1,968	665
Claims settled	4,093	1,245	3,930	900	1,180	644
Claims denied	2,659	862	403	0	99	21
Claims open	3,307	2	2,022	135	689	0
Amount paid	$11,522,552	$2,286,529	$27,503,622	$105,355	$4,703,018	$817,928
Outstanding reserve	$31,108,923	$200	0	$234,430	0	0

① Amounts are draft numbers pursuant to pending litigation and submission data from only five guaranty associations.
② Amounts represented include the business and claims data of the company prior to and during the receivership.

ANCILLARY RECEIVERSHIPS (as of December 31, 1990)

Name	Domicile	Ancillary Date
American Mutual Insurance Company of Boston	MA	05/10/89
American Mutual Liability Insurance Company	MA	05/10/89
American Reserve Insurance Company	RI	06/07/79
Citizens Casualty Company	NY	07/09/71
Consolidated Mutual Insurance Company	NY	07/23/79
Enterprise Insurance Company	CA	04/22/87
Ideal Mutual Insurance Company	NY	02/07/85
LaSalle National Insurance Company	IL	06/13/72
Medallion Insurance Company	MO	01/23/76
Mission Insurance Company	CA	04/22/87
Mission National Insurance Company	CA	04/22/87
Missouri General Insurance Company	MO	01/23/76
Reserve Insurance Company	IL	05/29/79
Regal Insurance Company	CO	09/06/89
Texas Fire & Casualty Company	TX	11/25/86
Transit Casualty Insurance Company	MO	12/03/85

LICENSEES

Number of licensees in active status as of December 31, 1990

LicenseType	Individual	Corporate
Resident Agent	43,973	4,589
Solicitor	3,323	- -
Nonresident Agent	12,835	2,022
Surplus Lines Agent	69	- -
Adjuster for the Insured	112	- -
Insurance Adjuster	764	- -
Insurance Counselor	1,434	- -
Administrative Service Manager	243	- -

Total renewal fees collected for the year were $2,425,360

INSURANCE BUREAU REVENUE

Revenue Collected for Fiscal Year 89-90 (10/1/89 to 9/30/90)

Account	Amount
Penalties	$ 51,090
Valuation Fees	1,905,090
Group Application/Rating Bureau/Premium Finance Co. Fees	16,300
Reimbursement for Administration of Receiverships	236,973
Company Admission Fees	86,794
Company Examination Fees	2,218,773
Service of Process Fees	17,045
Surplus Lines Taxes	7,299,484
Retaliatory Taxes	71,347,895
Licensing Fees	2,653,305
Third Party Administrator Fees	8,005
MEWA Fees/Assessments	105,284
Market Standards Penalties	1,450
TOTAL	$85,947,488

INSURANCE BUREAU BUDGET

Fiscal Year 89-90 (10/1/89 to 9/30/90)

Account	Original Appropriation	Disbursements
Positions	150	
Salaries and Wages	$5,362,400	$4,773,997
Contractual Services, Supplies and Materials	569,600	442,857
Equipment	58,300	51,444
Travel	501,400	374,439
Consulting Services	118,900	113,125
TOTAL	$6,610,600	$5,755,862
SourceofFunds		
Restricted Revenues	$3,986,200	
General Fund/General Purpose	$2,624,400	

Malpractice Arbitration Fund Budget

TOTAL	$372,620

Explanation of notes to Financial Summaries appears on page 38

PROPERTY AND LIABILITY INSURERS
in thousands of dollars

MICHIGAN COMPANIES	Total Admitted Assets	Capital and Surplus	MI Total Direct Premiums Written	MI TotalDirect Premiums Earned	MI Total Direct Loss Paid	MI Total Direct Loss Incurred
STOCK						
American Commercial Liability Ins	17,258	4,515	12,075	11,776	5,358	6,896
American Community Casualty Ins	2,114	1,617	0	0	0	0
American Road Insurance Company	1,837,679	648,950	22,426	39,506	32,950	32,867
American Way Casualty Company of MI	19,303	1,228	2,036	2,533	1,573	1,555
Amerisure Insurance Company	385,053	73,047	42,516	46,872	30,570	36,369
Auto Club Group Insurance Company	77,015	20,476	149,350	135,894	87,699	134,767
Cadillac Insurance Company 1	0	0	0	0	0	0
Castle Insurance Company	79,997	22,971	2,786	2,868	1,865	2,068
Chrysler Insurance Company	239,468	87,617	9,147	9,831	4,193	5,466
Citizens Insurance Co of America	921,041	262,974	571,280	551,199	289,004	303,382
Dorinco Reinsurance Company	512,277	178,782	21,842	21,908	6,290	6,183
Farm Bureau General Ins Co of Mich	12,679	2,955	33,446	28,035	16,416	27,562
First Security Casualty Company	14,899	3,307	14,045	14,481	4,833	6,882
Foremost Insurance Company	474,260	115,485	7,648	8,679	3,997	4,325
Foremost Signature Insurance Company	31,245	10,632	13,182	11,460	6,534	7,658
Great Midwest Insurance Company	10,812	5,245	5,373	5,332	1,064	1,284
Home-Owners Insurance Company	9,240	4,470	62,107	62,014	31,977	34,407
Imperial Midwest Insurance Company	7,066	2,680	6,953	5,432	997	3,059
Lake States Insurance Company	53,162	15,838	45,136	43,981	22,562	32,245
League General Insurance Company	71,243	15,261	41,563	37,856	23,449	23,450
MIC Property & Casualty Ins Corp	216,023	40,755	430,331	437,542	413,767	392,161
Michigan Hospital Association Ins Co	147,593	28,051	28,057	25,007	14,127	10,304
Michigan Selective Insurance Company	1,423	1,422	0	0	0	0
Mid-state Surety Corporation	3,341	1,477	1,218	880	0	473
National Casualty Company	110,751	49,560	3,065	2,521	1,628	1,803
North Pointe Insurance Company	21,409	4,056	15,800	11,847	4,295	4,347
Parklane Insurance Company	8,512	8,242	0	0	0	0
Physicians Insurance Co of Michigan	207,921	10,017	49,349	49,887	29,791	33,321
Sellers & Homeowners Uniform Receipt	1,556	1,231	0	20	119	119
SourceOne Insurance Company 5	0	0	0	0	0	0
Star Insurance Company	26,707	13,898	11,576	13,654	9,995	9,443
Transamerica Ins Corp of America	180,986	58,688	116,543	118,269	75,266	73,245
Transamerica Insurance Co of Mich	70,077	12,274	17,526	21,300	17,314	11,892
Vista Insurance Company	19,613	15,607	0	0	0	0
SUB-TOTALS	5,791,726	1,723,328	1,736,378	1,720,583	1,137,635	1,207,534
MUTUAL						
American Fellowship Mutual Insurance	13,184	3,347	10,513	10,447	8,936	8,480
Auto-Owners Insurance Company	2,416,756	823,489	310,050	309,683	180,450	303,612
Century Mutual Insurance Company	1,873	464	3,325	3,411	1,914	2,217
Farm Bureau Mutual Ins Co of MI	211,111	52,390	132,116	134,210	74,554	79,433
Farmers & Merchants Mutual Fire Ins	7,446	5,618	2,357	2,409	873	971
Farmers Mut. Fire I C of Branch Co.	1,590	1,166	437	435	177	267
Farmers Mutual Insurance Company	2,093	2,016	148	147	16	16
Frankenmuth Mutual Insurance Company	222,805	94,768	83,679	83,625	41,030	47,964
Fremont Mutual Insurance Company	30,755	16,944	18,181	18,000	9,368	9,258
Great Lakes Mutual Insurance Company	1,448	791	1,018	1,052	458	362
Hastings Mutual Insurance Company	158,130	54,859	86,877	83,697	44,421	54,261
Lincoln Mutual Casualty Company	12,312	3,458	9,129	9,198	6,747	7,288
MI Educational Employees Mut Ins Co	40,559	13,205	41,015	38,436	22,537	25,980
Michigan Lawyers Mutual Insurance Co	11,974	2,868	6,245	5,719	642	1,511
Michigan Millers Mutual Insurance	172,913	71,012	31,843	30,866	13,095	17,575
Michigan Mutual Insurance Company	801,145	222,143	120,022	130,567	98,534	111,451
Michigan Physicians Mutual Liab Co	314,025	23,642	54,919	56,071	29,240	30,870
Northern Mutual Insurance Company	8,877	6,059	3,733	3,643	2,018	1,933
Pioneer State Mutual Insurance Co	78,727	57,431	24,794	24,756	11,984	12,649
Sanilac Mutual Insurance Company	1,267	1,041	403	333	397	196
Southern Michigan Mutual Insurance	5,168	2,277	4,617	4,516	1,795	2,172
State Mutual Insurance Company	22,075	8,516	10,009	10,309	3,689	4,433
Upper Peninsula Mutual Insurance Co	902	699	335	239	207	205
Wolverine Mutual Insurance Company	16,295	5,303	15,651	15,230	7,067	6,856
SUB-TOTALS	4,553,429	1,473,506	971,417	976,999	560,149	729,961
RECIPROCAL						
Auto Club Insurance Association	1,447,609	391,624	815,876	806,097	578,012	710,698
Bowling Prop. of MI Lmted Liab. Pool	3,440	1,260	704	775	2	19
Butterworth Insurance Exchange	12,278	6,748	3,486	3,486	96	2,156
SUB-TOTALS	1,463,327	399,633	820,066	810,357	578,110	712,873

PROPERTY AND LIABILITY INSURERS
in thousands of dollars

Explanation of notes to Financial Summaries appears on page 38

MICHIGAN COMPANIES	Total Admitted Assets	Capital and Surplus	MI Total Direct Premiums Written	MI TotalDirect Premiums Earned	MI Total Direct Loss Paid	MI Total Direct Loss Incurred
CO-OP						
Accident Fund of Michigan	700,411	36,917	211,327	197,686	102,287	201,666
Michigan Basic Property Ins Assoc.	42,869	-26,950	50,813	53,355	61,997	59,034
MLBA Limited Liability Pool	12,031	396	5,853	5,650	742	1,500
Motor Vehicle Accident Claims Fund 3	0	0	0	0	0	0
MUCC Limited Liability Pool	473	337	105	98	2	76
SUB-TOTALS	755,785	10,701	268,098	256,787	165,027	262,276
GRAND-TOTALS	12,564,267	3,607,167	3,795,959	3,764,727	2,440,920	2,912,644
FOREIGN AND ALIEN COMPANIES						
STOCK						
Acceleration Nat'l Insurance Co	43,187	19,187	941	778	163	294
Acceptance Insurance Company	91,263	25,737	0	0	0	0
Acstar Insurance Company	25,114	18,414	76	49	154	-111
Aegis Security Insurance Company	22,538	8,344	1,428	1,501	891	795
Aetna Casualty & Surety Co of Amer	16,377	6,807	2,101	2,101	1,463	1,867
Aetna Casualty & Surety Co of IL	2,059,190	556,402	8,923	9,703	3,482	4,835
Aetna Casualty & Surety Company	12,431,526	2,513,487	109,457	112,472	61,844	56,642
Aetna Casualty Company	10,576	10,392	0	0	0	0
Aetna Casualty Company of Ct	10,641	10,427	0	0	0	0
Aetna Commercial Insurance Company	10,642	10,424	0	0	0	0
Aetna Insurance Company	10,588	10,396	0	0	0	0
Aetna Personal Security Insurance Co	5,038	4,924	0	0	0	0
Affiliated Fm Insurance Company	162,442	73,310	2,911	2,889	4,733	4,090
Affirmative Insurance Company	27,164	7,095	0	0	0	0
Agri General Insurance Company	11,299	10,433	0	0	0	0
Agricultural Insurance Company	7,947	5,787	3,808	3,993	2,106	3,628
AIU Insurance Company	1,846,440	196,331	2,246	2,447	1,722	1,631
Alaska Pacific Assurance Company	131,963	23,355	0	0	0	0
Albany Insurance Company	132,117	38,024	1,523	1,475	477	551
Alexander Hamilton Ins Co of Amer	20,362	13,151	1,235	1,228	54	68
All America Insurance Company	48,092	14,834	13	14	-143	-224
Allianz Insurance Company	427,253	88,388	4,237	4,188	660	1,496
Allstate Indemnity Company	54,508	39,765	4	3	161	89
Allstate Insurance Company	21,534,372	4,710,311	433,906	412,545	259,300	260,111
Allstate Prop and Cas Ins Co	11,282	11,011	0	0	0	9
AMBAC Indemnity Corporation	1,205,131	512,222	3,974	3,968	0	4
American & Foreign Insurance Co.	364,778	53,141	6,180	6,128	2,406	1,838
American Agricultural Insurance Co.	399,893	124,424	0	0	0	0
American Alliance Insurance Company	8,085	5,650	16,772	16,205	5,181	8,568
American Automobile Insurance Co	527,084	62,500	2,086	2,214	11,049	10,286
American Bankers Insurance Co of FL	446,735	129,954	7,806	7,781	3,869	3,768
American Casualty Co of Reading	969,693	218,236	14,684	15,360	5,805	6,454
American Centennial Insurance Co	427,919	57,530	0	0	501	-4,252
American Central Insurance Company	10,132	8,826	0	0	0	0
American Consumer Insurance Company 1	0	0	0	0	0	0
American Continental Insurance Co	315,443	102,635	5,234	5,068	1,321	2,851
American Country Insurance Company	86,241	19,724	817	827	520	745
American Credit Indemnity Company	117,584	57,737	1,034	1,001	1,045	1,053
American Druggists Insurance Co. 1	0	0	0	0	0	0
American Eagle Insurance Company	72,600	28,710	58	42	13	804
American Economy Insurance Company	1,195,249	291,736	45,565	43,501	22,972	28,200
American Empire Insurance Company	25,070	9,910	102	124	623	639
American Employers Insurance Co	488,145	128,467	2,471	2,320	1,511	300
American Federation Insurance Co	8,943	6,337	0	1	6	-13
American Fidelity Fire Insurance Co. 1	0	0	0	0	0	0
American Fire & Casualty Company	197,572	82,675	5,861	5,177	2,514	4,033
American Fuji Fire & Marine Ins Co	71,985	43,109	0	0	0	0
American General Property Ins Co	13,521	10,037	0	0	0	0
American Global Insurance Company	14,359	14,343	0	0	0	0
American Guarantee & Liability Ins.	284,663	72,850	7,923	8,742	7,405	8,546
American Home Assurance Company	6,191,887	1,140,706	11,511	11,617	9,546	13,581
American Independent Reins Company	10,496	8,344	0	0	0	0
American Insurance Company	1,572,166	240,394	8,072	10,895	20,380	21,762
American International Insurance Co	163,312	62,077	108	50	9	27
American Live Stock Insurance Co.	33,260	22,849	227	187	167	192

Explanation of notes to Financial Summaries appears on page 38

PROPERTY AND LIABILITY INSURERS
in thousands of dollars

FOREIGN AND ALIEN COMPANIES	Total Admitted Assets	Capital and Surplus	MI Total Direct Premiums Written	MI TotalDirect Premiums Earned	MI Total Direct Loss Paid	MI Total Direct Loss Incurred
American Loyalty Insurance Company	16,951	11,129	177	202	178	113
American Modern Home Insurance Co	120,742	32,589	2,468	1,936	958	973
American Motorists Insurance Co	1,028,379	143,797	32,239	30,988	13,354	14,002
American National Fire Insurance Co	79,492	14,297	16,650	15,364	5,465	5,505
American Policyholders Insurance Co	186,270	28,607	12	12	45	170
American Professionals Insurance Co	11,280	4,292	0	0	0	0
American Protection Insurance Co	7,131	5,808	2,229	2,116	-153	648
American Re-Insurance Company	3,567,693	661,098	0	0	3	0
American Reliable Insurance Company	43,775	15,106	228	129	256	63
American Risk Funding Insurance Co	16,987	7,176	0	0	0	0
American Royal Reinsurance Company	163,891	56,408	0	0	0	0
American Security Insurance Company	375,842	152,591	7,830	8,498	3,054	3,381
American Spirit Insurance Company	13,461	11,197	0	0	0	0
American States Insurance Company	2,818,792	852,144	53,372	52,984	27,517	27,907
American States Preferred Ins Co	164,672	42,472	0	0	0	0
American Title Insurance Company	67,825	15,231	9,407	9,065	117	229
American Union Reinsurance Company	232,133	105,631	0	0	0	0
American Universal Ins Company 1	0	0	0	0	0	0
American Zurich Insurance Company	44,319	20,743	838	1,013	72	1,280
American-European Reinsurance Corp.	43,547	19,819	0	0	0	0
AMEX Assurance Company	77,643	61,548	674	665	6,203	592
Amwest Surety Insurance Company	81,945	22,987	649	466	8	58
Argonaut Insurance Company	1,657,468	390,135	24	2,808	3,620	-1,420
Argonaut-Midwest Insurance Company	227,521	134,697	2,983	3,969	4,225	138
Arkwright Insurance Company	107,708	103,270	0	0	0	0
Associated Indemnity Corporation	102,646	31,910	7,994	7,346	-11,600	-3,563
Associates Insurance Company	215,202	77,988	2,236	2,128	1,145	1,071
Assurance Company of America	19,728	19,440	0	0	0	0
Athena Assurance Company	59,216	22,737	0	0	0	0
Atlanta International Insurance Co	18,403	4,510	0	0	46	-10
Atlantic Casualty and Fire Ins Co	14,650	8,186	38	34	0	0
Atlantic Insurance Company	15,850	5,984	-10	49	6	11
Atlas Assurance Company of America	142,444	48,629	369	387	156	103
Automobile Insurance Co of Hartford	251,356	48,797	2,248	2,234	1,800	3,411
AVEMCO Insurance Company	138,728	74,762	1,134	1,179	390	297
Axa Reinsurance Company	272,591	147,045	0	0	0	0
Balboa Insurance Company	294,467	117,489	614	483	309	164
Baloise Insurance Company of Amer	14,664	8,634	28	29	7	8
Baltica-Skandinavia Reins Co of Am	107,344	55,455	0	0	0	0
Bankers & Shippers Insurance Company	83,913	33,465	171	173	91	99
Bankers Multiple Line Insurance Co	58,413	19,836	5,058	4,600	1,513	443
Bankers Standard Insurance Company	106,881	25,338	658	821	486	1,329
Bausch & Lomb Insurance Company	7,386	5,051	113	58	26	25
Bay State Insurance Company	87,021	51,855	0	0	0	0
BCS Insurance Company	54,573	25,098	345	345	357	-19,883
Belevedere America Reinsurance Co.	72,133	30,944	0	0	0	0
Birmingham Fire Insurance Co of PA	897,252	149,190	4,356	3,895	1,852	1,935
Bituminious Casualty Corporation	319,634	73,712	3,560	3,423	2,430	1,841
Bituminious Fire & Marine Insurance	115,041	25,107	351	414	92	-90
Boston Old Colony Insurance Company	138,006	27,146	-74	-83	32	-71
Buckeye Union Insurance Company	1,950,422	398,462	729	679	385	-122
C.E. Health Compensation & Liab Ins	60,959	20,257	0	0	0	0
California Compensation Insurance Co	224,314	47,279	0	0	0	0
Calvert Insurance Company	36,646	13,479	1,418	1,343	352	344
Camden Fire Insurance Association	659,789	305,801	75	118	26	-235
Canal Insurance Company	255,709	80,333	0	0	0	0
Capital Guaranty Insurance Company	180,118	103,802	312	6	0	0
Capital Markets Assurance Corp.	238,608	222,513	0	0	0	0
Capitol Indemnity Corporation	59,490	23,335	1,431	1,293	61	31
Carolina Casualty Insurance Company	142,304	41,396	130	150	18	442
Carriers Insurance Company 1	0	0	0	0	0	0
Cascade Insurance Company	5,265	2,694	0	0	0	0
Centaur Insurance Company 1	0	0	0	0	0	0
Centennial Insurance Company	359,858	70,591	5,946	6,655	4,017	4,790
Central National Ins Co of Omaha	134,989	-156,231	-226	-230	2,962	-996
Central States Indemnity Co of Omaha	63,925	34,048	0	0	0	0
Century Indemnity Company	63,736	12,394	2,025	2,150	527	469
Charter Oak Fire Insurance Company	611,694	92,293	9,408	11,058	5,336	8,027
Chartwell Reinsurance Company	194,527	54,296	0	0	0	0
Cherokee Insurance Company	9,881	-56,991	0	0	0	0

PROPERTY AND LIABILITY INSURERS

in thousands of dollars

Explanation of notes to Financial Summaries appears on page 38

FOREIGN AND ALIEN COMPANIES	Total Admitted Assets	Capital and Surplus	MI Total Direct Premiums Written	MI TotalDirect Premiums Earned	MI Total Direct Loss Paid	MI Total Direct Loss Incurred
Chicago Insurance Company	101,181	27,677	1,393	1,341	894	1,306
Chicago Title Insurance Company	329,409	106,065	12,802	12,701	389	485
Christiania General Ins Corp of NY	232,309	81,124	15	18	0	-3
Church Insurance Company	37,723	12,477	732	727	195	324
Cigna Fire Underwriters Ins. Co.	56,215	28,359	2,197	2,917	2,300	3,237
Cigna Insurance Company	715,740	212,755	4,331	3,732	575	453
Cigna Property & Casualty Ins. Co.	6,796,060	765,805	4,967	5,501	2,397	3,105
CIGNA Reinsurance Company	762,057	180,522	0	0	0	0
CIM Insurance Corporation	29,885	18,009	7,177	6,522	4,202	3,917
Cincinnati Casualty Company	112,421	35,982	1,556	694	125	273
Cincinnati Indemnity Company	5,914	5,509	0	0	0	0
Cincinnati Insurance Company	1,660,108	476,421	34,365	33,989	10,804	14,736
City Insurance Company	64,274	24,888	-1,006	-771	3,506	-113
Clarendon National Insurance Co	471,425	103,978	4,636	4,873	1,367	2,749
Classic Indemnity Company	44,605	9,177	0	0	0	0
Classic Insurance Company	24,981	12,358	0	0	0	0
Cologne Reinsurance of America	105,292	60,212	0	0	0	0
Colonial Penn Franklin Insurance Co	231,043	57,244	414	447	192	147
Colonial Penn Insurance Company	1,029,024	225,829	1,896	2,554	4,032	3,837
Commerce and Industry Insurance Co	1,676,021	288,556	10,683	13,921	10,005	8,315
Commercial Ins Co of Newark, NJ	375,793	78,245	1,187	1,171	1,163	1,055
Commercial Loan Insurance Corp	32,755	21,705	11	20	26	-8
Commercial Union Insurance Company	1,343,752	267,256	3,402	3,278	1,977	20
Commonwealth Land Title Ins Company	240,794	84,291	8,362	8,210	62	123
Commonwealth Mortgage Assurance Co.	152,873	84,674	761	603	7	4
Compass Insurance Company	21,734	11,926	26	26	16	-19
Conn General Fire & Cas Ins Company	10,003	6,181	52	52	136	-16
Connecticut Indemnity Company	94,173	19,544	451	417	199	85
Connie Lee Insurance Company	75,951	50,568	0	0	0	0
Consolidated American Insurance Co	47,698	22,045	0	0	0	10
Consolidated Insurance Company	71,009	16,117	9,058	9,020	6,898	8,586
Constellation Reinsurance Company 1	0	0	0	0	0	0
Constitution Reinsurance Corp	856,413	206,858	0	0	0	0
Continental Casualty Company	15,632,840	3,147,494	42,200	40,340	24,687	24,170
Continental Insurance Company	2,838,431	409,118	63,478	61,615	36,975	28,433
Continental National Indemnity Co	31,645	9,281	0	0	0	0
Continental Reinsurance Corporation	504,222	158,683	0	0	0	0
Continental Western Insurance Co	193,899	52,748	0	0	0	0
Contractors Bonding & Insurance Co	30,929	8,000	85	77	0	15
Credit General Insurance Company	10,601	2,528	146	188	6	3
CUMIS Insurance Society, Inc.	408,986	103,471	9,895	9,630	4,640	5,359
Dairyland Insurance Company	649,807	161,070	0	0	504	2
Dealers Assurance Company	10,485	4,415	0	0	0	0
Dependable Insurance Company, Inc.	133,583	33,209	25	139	86	-212
Diamond State Insurance Company	26,529	16,539	0	0	0	0
Dixie Insurance Company	131,106	59,674	0	0	0	0
Dryden Guaranty Insurance Company	4,462	4,434	0	0	0	0
Eagle American Insurance Company	9,819	7,554	46	39	0	7
Eastern Aviation & Marine Ins. Co.	8,710	6,540	177	102	23	50
Eastern Indemnity Company of MD 1	0	0	0	0	0	0
Economy Fire & Casualty Company	637,751	210,052	96	79	118	-114
Edison Insurance Company 3	0	0	0	0	0	0
Electric Insurance Company	109,318	33,048	38	33	7	5
Emcasco Insurance Company	63,774	17,602	3,430	3,272	1,909	1,981
Empire Fire and Marine Insurance Co	248,802	64,943	1,896	1,620	506	819
Employers Casualty Company	851,409	72,344	436	-997	688	-222
Employers Fire Insurance Company	208,584	48,724	852	746	452	799
Employers Reinsurance Corporation	4,847,702	1,363,688	23,014	23,180	12,731	9,180
Enterprise Insurance Company 1	0	0	0	0	0	0
Fairmont Insurance Company	387,055	128,544	56	56	12	36
Farmington Casualty Company	167,878	34,416	3,457	3,545	799	1,668
Federal Insurance Company	5,400,050	1,404,632	64,788	61,803	13,278	19,214
Federal Kemper Insurance Company	158,478	44,289	0	0	189	-27
Federated Rural Electric Ins. Corp.	94,764	17,508	921	898	275	117
FGIC Mortgage Insurance Company	3,826	3,630	0	0	0	0
Fidelity & Guranty Ins Underwriters	56,022	53,248	5,473	6,217	5,086	5,079
Fidelity and Casualty Company of NY	729,934	210,985	1,431	1,673	1,365	752
Fidelity and Deposit Company of MD	472,830	187,437	3,744	3,851	375	1,127
Fidelity and Guaranty Insurance Co	16,012	14,278	12,867	12,361	8,093	9,164
Financial Guaranty Insurance Co.	1,180,029	487,641	5,142	1,400	0	0

Explanation of notes to Financial Summaries appears on page 38

FOREIGN AND ALIEN COMPANIES	Total Admitted Assets	Capital and Surplus	MI Total Direct Premiums Written	MI TotalDirect Premiums Earned	MI Total Direct Loss Paid	MI Total Direct Loss Incurred
Financial Indemnity Company	201,019	55,802	0	0	0	0
Financial Sec. Assur. International	168,358	119,317	0	0	0	0
Financial Security Assur. of OK, Inc	82,136	54,569	0	0	0	0
Financial Security Assurance, Inc.	427,015	254,728	118	55	0	0
Finmar Reinsurance Corporation	105,964	52,367	0	0	0	0
Fire & Casualty Ins Company of CT	44,714	7,293	491	381	149	103
Fireman's Fund Insurance Co of WI	13,132	5,746	6,757	7,281	2,043	2,745
Firemans Fund Insurance Company	6,215,700	1,420,474	9,948	7,846	12,913	17,280
Firemen's Ins Co of Newark, NJ	2,232,721	493,898	2,129	3,594	906	-4,165
First Amer Title Ins. of the Midwest	284,393	139,701	22,718	22,267	279	540
First American Insurance Company	34,833	12,125	22	8	10	11
First American Title Insurance Co	284,393	139,701	22,718	22,267	279	594
First Excess and Reinsurance Corp.	128,630	62,742	0	0	0	0
First Financial Insurance Company	44,381	16,264	0	0	1	0
First Liberty Insurance Corporation	11,649	11,222	0	0	0	0
First Nat'l Insurance Co of America	147,015	39,736	837	897	112	-370
First Reinsurance Co of Hartford	35,822	24,424	0	0	0	0
Folksamerica Reinsurance Company	104,643	51,847	0	0	0	0
Foremost Prop. and Cas. Ins. Co.	36,953	10,994	445	223	137	193
Foresters Indemnity Company (US Br)	5,604	4,331	88	300	334	312
Fortress Insurance Co of America	21,280	12,648	0	0	0	0
Forum Insurance Company	127,715	38,360	2,150	2,147	537	764
Fremont Indemnity Company	351,159	161,807	7	1	1,671	174
Frontier Insurance Company	189,132	38,061	52	37	0	23
Galaxy Insurance Company	16,969	7,523	0	0	0	0
Gan North American Insurance Company	4,008	3,931	0	0	0	0
Gan-Anglo American Insurance Company	84,906	38,683	0	0	0	0
GE Residential Mortgage Ins Corp-NC	135,006	40,113	611	662	206	52
GEICO General Insurance Company	88,261	30,071	5	1	1	1
GEICO Indemnity Company	185,156	70,954	63	62	57	50
Gen Elec Home Equity Ins Corp of NC	10,190	6,511	0	0	0	0
General Accident Ins Co of America	2,843,574	1,091,771	1,450	1,472	944	4,625
General Casualty Co of Wisconsin	503,365	183,162	0	0	0	0
General Electric Equity Ins Corp	3,310	3,064	0	0	0	0
General Electric Guaranty Ins Corp	7,347	6,201	0	0	0	0
General Electric Mort Ins Corp (NC)	151,927	80,880	90	103	36	97
General Electric Mortgage Ins Corp	807,144	207,545	4,259	3,933	1,036	991
General Electric Mortgage Reins Co	37,732	24,693	0	0	0	0
General Electric Res Mtg Reins Corp	25,116	21,996	0	0	0	0
General Insurance Co of America	1,338,594	361,814	3,377	3,991	1,409	1,941
General Reinsurance Corporation	8,811,911	2,779,468	1,259	1,284	179	2,656
General Star National Insurance Co	135,345	49,120	1,513	734	0	327
Genesis Insurance Company	54,991	54,879	0	0	0	0
Gerling America Insurance Company	51,931	31,088	369	398	9,000	9,187
Germantown Insurance Company	20,468	15,255	25	-25	3	2
Glens Falls Insurance Company	141,690	26,436	3,154	3,018	974	477
Globe Indemnity Company	1,241,438	217,484	7,105	7,494	4,971	9,849
Government Employees Insurance Co	2,810,450	796,566	2,229	2,307	971	1,279
Granite State Insurance Company	12,378	12,156	12,962	13,952	8,859	9,222
Great American Insurance Company	2,843,196	692,127	20,485	20,957	9,042	9,853
Great Central Insurance Company	119,330	39,459	2,159	2,434	1,252	978
Great Global Assurance Company	0	0	0	0	0	0
Great Northern Insurance Company	301,069	68,809	426	337	337	307
Great West Casualty Company	332,220	79,741	1	1	32	50
Guarantee Insurance Company	21,499	4,103	0	0	-1	-1
Gulf Insurance Company	443,511	128,727	1,984	1,594	1,026	997
Hanover Insurance Company	2,201,573	508,836	6,662	4,809	2,741	2,459
Hansa Reinsurance Co of America	120,819	53,193	0	0	0	0
Harbor Insurance Company	25,630	25,514	0	0	0	0
Harco National Insurance Company	113,788	30,445	964	1,236	547	807
Hartford Accident and Indemnity Co	4,214,558	592,609	10,169	23,858	23,249	21,050
Hartford Casualty Insurance Company	821,082	167,948	18,379	17,718	4,563	4,015
Hartford Fire Insurance Company	8,038,679	2,738,594	47,624	41,581	14,025	20,551
Hartford Ins Co of the Midwest	74,339	19,673	27,163	24,219	10,383	12,782
Hartford Steam Boiler Insp & Ins Co	686,641	313,575	7,385	6,630	3,182	1,817
Hartford Underwriters Ins. Co.	564,690	131,412	8,023	6,086	2,594	4,322
Hawkeye-Security Insurance Company	109,005	45,876	2	2	1,250	791
Heritage Indemnity Company	58,906	9,031	598	578	477	512
Highlands Insurance Company	903,935	252,162	666	653	362	1,018
Home Indemnity Company	485,407	91,699	35,694	37,366	14,645	16,657

PROPERTY AND LIABILITY INSURERS
in thousands of dollars

Explanation of notes to Financial Summaries appears on page 38

FOREIGN AND ALIEN COMPANIES	Total Admitted Assets	Capital and Surplus	MI Total Direct Premiums Written	MI TotalDirect Premiums Earned	MI Total Direct Loss Paid	MI Total Direct Loss Incurred
Home Insurance Company	4,352,394	785,548	29,836	28,391	18,246	21,417
Home Insurance Company of Indiana	52,533	13,101	0	0	0	0
Home Insurance Company of Wisconsin	49,844	10,475	14	6	2	2
Horace Mann Insurance Company	432,785	91,848	16,259	15,962	9,223	9,808
Houston General Insurance Company	199,907	88,967	387	246	16	41
Illinois Insurance Company 3	0	0	0	0	0	0
Imperial Casualty & Indemnity Co.	313,682	6,336	-9	156	5,751	460
Indemnity Insurance Co of N America	367,019	172,843	2,441	2,180	1,654	169
Independent Fire Insurance Company	136,088	57,516	23	6	0	0
Indiana Insurance Company	419,647	108,034	28,709	28,937	14,723	18,018
Industrial Indemnity Company	1,577,625	179,684	1,660	1,984	6,105	7,415
Insura Property & Casualty Ins Co	27,262	7,313	0	0	0	0
Insurance Co of the State of PA	1,703,192	297,868	2,247	2,543	3,467	2,700
Insurance Company of Evanston	55,816	21,578	571	317	93	192
Insurance Company of Florida	20,308	7,134	229	143	1	25
Insurance Company of Illinois	57,525	15,653	0	0	0	0
Insurance Company of North America	4,888,914	619,963	55,075	60,839	40,519	32,279
Insurance Company Of The West	206,255	66,058	0	0	0	0
Insurance Corporation of Hannover	175,564	52,388	0	0	0	-24
Integral Insurance Company	96,965	5,647	386	392	238	263
Integrity Insurance Company 1	0	0	0	0	0	0
Intercargo Insurance Company	30,435	15,490	681	817	108	163
Intercontinental Insurance Company 1	0	0	0	0	0	0
International Bus & Merc Reassur Co	315,494	75,409	29	29	48	17
International Fidelity Insurance Co	74,214	17,204	1,577	1,459	428	-255
International Insurance Company	576,905	156,924	19,302	14,567	4,064	6,773
Interstate Fire & Casualty Company	294,535	95,709	104	63	13	242
Investors Equity Insurance Company	7,766	2,930	1	2	0	-2
Investors Mortgage Insurance Co	176,433	37,422	351	370	431	25
ITT Lyndon Property Insurance Co	222,251	100,834	342	661	42	217
J.C. Penney Casualty Insurance Co	90,038	75,498	0	0	0	0
Jefferson Insurance Company of NY	175,440	60,713	523	680	339	-65
John Deere Insurance Company	418,289	115,618	6,241	6,015	3,480	3,830
John Hancock Indemnity Company	29,288	12,509	0	0	0	-114
John Hancock Prop & Cas Ins. Co.	282,523	83,307	-3	56	157	106
Kansas City Fire & Marine Insurance	53,438	16,490	1,740	1,749	554	1,163
Kemper Reinsurance Company	929,798	343,625	0	0	0	0
Lancer Insurance Company	89,338	18,462	270	270	55	-32
Lawyers Title Insurance Corporation	257,449	63,854	17,115	17,064	4,400	3,771
Legion Insurance Company	84,876	30,614	3,135	3,180	430	2,335
Liberty Insurance Corporation	1,070,966	174,183	5,396	5,346	5,699	4,271
Liberty National Fire Insurance Co	117,089	65,458	220	205	36	30
Lincoln National Health & Cas Ins Co	193,483	41,309	2,252	2,276	1,298	1,090
Lincoln National Reinsurance Co	47,622	12,258	0	0	0	0
Lincoln National Specialty Ins Co	50,000	50,000	0	0	3,646	942
LM Insurance Corporation	11,641	11,221	0	0	0	0
London Guarantee & Accident Co (NY)	58,048	34,009	56	61	0	7
Marine Indemnity Ins Co of America	9,281	4,684	725	603	124	276
Markel American Insurance Company	20,889	4,892	0	0	0	0
Maryland Casualty Company	3,650,743	697,295	8,436	9,076	9,624	7,712
Massachusetts Bay Insurance Company	12,358	12,329	3,300	3,637	3,368	4,546
MBIA Insurance Corp of Illinois	115,712	93,839	0	115	0	0
MCA Insurance Company	109,190	23,759	605	577	-99	-114
Mead Reinsurance Corporation	255,966	5,853	0	0	0	0
Medical Protective Company	985,049	183,940	3,140	3,369	13,999	8,231
Merastar Insurance Company	58,007	19,263	0	0	0	0
Merc & Gen Reins Company of America	282,725	102,049	0	0	0	0
Meridian Security Insurance Company	148,842	40,501	0	0	0	0
Meritplan Insurance Company	12,869	7,714	110	62	23	31
Metropolitan General Insurance Co	6,167	5,797	381	369	193	322
Metropolitan Property & Cas Ins Co	1,088,666	273,433	4,886	4,887	3,444	2,253
Metropolitan Reinsurance Company	405,847	111,162	249	214	0	20
MGA Insurance Company	20,124	6,095	0	0	0	0
MIC General Insurance Corporation	67,106	32,145	94,334	94,529	52,678	53,956
Mid Century Insurance Company	157,731	33,749	1,966	1,935	2,686	-815
Midland Insurance Company 1	0	0	0	0	0	0
Midland Risk Insurance Company	13,911	5,455	0	0	0	0
Midwest Employers Casualty Company	87,525	28,734	9,244	8,775	0	5,324
Midwestern Indemnity Company	155,669	62,918	0	0	0	0
Milbank Insurance Company	162,665	29,204	0	0	0	0

Explanation of notes to Financial Summaries appears on page 38

FOREIGN AND ALIEN COMPANIES	Total Admitted Assets	Capital and Surplus	MI Total Direct Premiums Written	MI TotalDirect Premiums Earned	MI Total Direct Loss Paid	MI Total Direct Loss Incurred
Millers National Insurance Company 3	0	0	0	0	0	0
Minnehoma Insurance Company	97,683	10,688	479	370	217	288
Mission Insurance Company 1	0	0	0	0	0	0
Mission National Insurance Company 1	0	0	0	0	0	0
Mission Reinsurance Corporation 1	0	0	0	0	0	0
Modern Service Insurance Company	18,942	9,580	0	0	0	0
Montgomery Ward Insurance Company	100,570	93,387	1	0	0	0
Mony Reinsurance Corporation	256,713	92,270	0	0	0	0
Mortgage Guaranty Insurance Corp	645,640	161,426	16,283	15,517	471	8,559
Motors Insurance Corporation	2,728,973	689,626	12,433	10,812	8,512	13,278
Mountain States Insurance Company	3,956	3,909	0	0	0	0
Mt. Airy Insurance Company	15,102	11,096	1,213	1,199	182	351
Munich American Reinsurance Company	965,958	248,705	0	0	0	0
Municipal Bond Investors Assur. Corp	1,804,368	579,334	2,229	305	0	0
NAC Reinsurance Corporation	853,447	197,391	249	111	15	132
Nat'l Farmers Union Prop & Cas Co	126,190	30,711	0	0	40	-110
National American Ins Company of CA	148,699	35,707	0	0	275	1,977
National American Insurance Company	100,435	24,366	19,786	19,934	9,315	15,882
National Assurance Underwriters, Inc	8,747	6,475	111	100	32	170
National Ben-Franklin Ins Co of IL	661,536	142,732	32	50	1,355	243
National Continental Insurance Co.	132,968	51,610	428	290	91	89
National Farmers Union Stnd Ins Co	21,500	5,666	151	159	53	32
National Fire Ins Co of Hartford	1,646,734	367,611	2,193	-2,586	1,208	1,310
National General Insurance Company	262,698	61,019	1,331	1,267	829	947
National Indemnity Company	5,165,738	3,871,057	437	523	5,928	9,152
National Insurance Co Of Wisconsin	4,352	3,466	0	0	0	0
National Interstate Insurance Co	13,302	4,060	0	0	0	0
National Liab. and Fire Ins. Co.	164,595	131,853	287	272	158	-298
National Reinsurance Corporation	1,073,240	219,694	105	96	0	38
National Surety Corporation	561,416	84,499	6,972	6,327	4,133	3,494
National Union Fire Ins Co of Pitts	6,578,378	1,162,426	138,490	135,353	53,867	79,345
Nationwide General Insurance Co	41,713	10,542	0	0	0	0
Nationwide Prop & Cas Insurance Co	48,588	11,330	675	466	30	235
Navigators Insurance Company	138,666	60,387	298	286	0	50
New England Insurance Company	245,129	81,257	59	59	21,539	-16,679
New England Reinsurance Corporation	718,723	296,577	0	0	0	0
New Hampshire Indemnity Company, Inc	9,055	9,045	54	132	362	690
New Hampshire Insurance Company	2,124,358	490,997	12,993	15,960	7,735	2,810
New York Marine and General Ins Co	311,201	114,270	1,521	779	3	1,336
New Zealand Reinsurance of America	51,731	27,652	0	0	0	0
Newark Insurance Company	311,710	44,796	4	2	-52	-75
Niagara Fire Insurance Company	140,237	25,953	767	798	1,225	-119
Nissan Fire & Marine Ins Co, Ltd.	8,776	8,648	0	0	0	0
NN Insurance Company	5,849	5,860	296	116	5	119
Nordia Insurance Company	26,543	11,941	143	119	0	96
Nordic Union Reinsurance Corp.	73,417	30,972	0	0	0	0
Nordstern Insurance Co of America	11,752	7,047	173	160	0	51
North American Lumber Insurance Co	16,856	8,848	0	0	0	0
North American Reinsurance Corp	955,221	230,394	0	0	0	0
North American Specialty Ins Co	52,861	26,147	1,704	1,659	82	467
North River Insurance Company	1,542,710	234,947	8,735	7,973	3,000	3,214
North Star Reinsurance Corporation	530,415	122,068	0	1	0	-35
Northbrook Indemnity Company	18,043	13,148	117	112	10	-110
Northbrook Nat'l Insurance Company	21,828	13,126	128	171	264	-4
Northbrook Property & Casualty Co	170,755	138,848	1,903	1,687	371	575
Northeastern Ins Co of Hartford	54,103	9,973	0	0	0	0
Northern Assurance Co of America	539,871	140,078	966	988	691	708
Northern Insurance Company of NY	55,815	55,249	2,182	1,924	1,770	1,533
Northland Casualty Company	44,870	16,555	0	0	0	0
Northland Insurance Company	261,463	95,757	6,510	6,253	2,806	1,621
Northwestern Nat'l Ins Co Milwaukee	232,731	66,971	137	311	1,576	-606
Northwestern National Casualty Co	335,483	77,715	7,771	7,187	3,284	5,281
Nova Casualty Company	9,024	2,643	0	0	0	0
Occidental Fire & Casualty Co of NC	79,807	14,512	0	1	1,235	63
Ohio Casualty Insurance Company	1,516,430	465,821	10,222	10,375	2,744	4,337
Ohio General Insurance Company 1	0	0	0	0	0	0
Ohio Indemnity Company	10,548	6,756	19	19	3	4
Ohio Security Insurance Company	45,041	20,820	0	0	0	0
Oil & Gas Insurance Company 1	0	0	0	0	0	0
Old Republic Insurance Company	1,183,731	289,698	18,567	20,650	11,221	11,935

PROPERTY AND LIABILITY INSURERS
in thousands of dollars

Explanation of notes to Financial Summaries appears on page 38

FOREIGN AND ALIEN COMPANIES	Total Admitted Assets	Capital and Surplus	MI Total Direct Premiums Written	MI TotalDirect Premiums Earned	MI Total Direct Loss Paid	MI Total Direct Loss Incurred
Omaha Indemnity Company	79,290	7,263	0	0	0	0
Omaha Property & Casualty Ins Co	51,236	19,206	860	852	270	265
Ormond Reinsurance Company	2,920	910	0	0	0	0
Pacific Employers Insurance Company	480,266	191,250	44,681	43,481	26,199	38,094
Pacific Indemnity Company	1,389,151	321,258	4,872	4,122	4,331	4,234
Pathfinder Insurance Company	7,073	5,805	0	0	0	0
Peerless Insurance Company	390,233	97,587	1,068	1,063	453	95
Penn Casualty Insurance Company	37,072	10,689	0	0	0	0
Pennsylvania General Insurance Co	418,291	177,111	96	78	3	19
Pennsylvania Manufacturers Asn Ins C	1,287,280	218,829	94	97	0	0
Petroleum Casualty Company	49,275	8,727	-7	-7	0	-8
Phico Insurance Company	600,216	111,476	0	0	0	0
Philadelphia Indemnity Insurance Company	24,696	9,394	1,109	1,00,	385	445
Philadelphia Reinsurance Corp.	204,432	46,508	0	0	0	0
Phoenix Assurance Company of NY	133,982	75,658	744	1,270	8	3,203
Phoenix Insurance Company	2,444,382	572,505	892	1,077	657	-27
Phoenix Reinsurance Company	95,979	53,261	0	0	0	0
Physicians Insurance Co of Ohio	169,790	23,559	0	0	0	0
Planet Insurance Company	47,925	13,411	18,481	16,676	4,403	12,320
PMA Reinsurance Corporation	480,453	101,839	0	0	0	0
PMI Insurance Company	30,129	22,652	0	1	0	0
PMI Mortgage Insurance Company	555,381	247,875	4,048	2,306	242	-2,349
Potomac Insurance Company of IL	60,074	34,478	0	0	0	0
Pre-Paid Legal Casualty, Inc.	4,810	3,530	132	135	246	195
Preferred Physicians Insurance Co	14,395	9,679	102	102	0	22
Premier Alliance Insurance Company	14,846	4,735	0	0	-1	-1
Prestige Casualty Company	42,339	4,055	0	0	313	283
Principal Casualty Insurance Co	371,526	60,882	5	5	0	1
Professional Medical Insurance Co	50,760	13,105	40	56	0	36
Progressive American Insurance Co	239,764	117,060	0	0	0	0
Progressive Casualty Insurance Co	1,325,246	349,071	9,418	9,596	5,519	4,066
Progressive Preferred Insurance Co	152,582	52,866	0	0	0	0
Progressive Specialty Insurance Co	299,737	103,619	3,666	3,940	2,119	2,089
Protective Insurance Company	290,377	100,084	412	413	1,373	541
Protective National Ins Co of Omaha	87,091	-36,764	0	0	0	794
Providence Washington Insurance Co	291,060	101,340	1,894	2,394	595	1,241
Prudential Commercial Insurance Co	18,806	15,562	38	35	23	34
Prudential General Insurance Co	25,338	13,744	867	816	475	327
Prudential Property & Casualty Ins	2,312,391	615,815	29,123	27,707	15,662	24,026
Prudential Reinsurance Company	2,510,168	508,956	0	0	150	-16
Prudential-LMI Commercial Insurance	167,350	38,860	6,395	5,835	2,127	2,921
Puritan Insurance Company	435,692	107,822	68	68	538	-49
Putnam Reinsurance Company	537,885	126,947	0	0	0	0
Ramsey Insurance Company	58,866	22,387	0	0	0	0
Ranger Insurance Company	362,591	85,612	2,878	2,601	1,042	1,204
Re Capital Reinsurance Corporation	258,544	85,328	0	0	0	0
Redland Insurance Company	18,397	11,816	706	698	845	846
Regent Insurance Company	123,448	32,723	0	0	0	0
Reinsurance Company of America Inc	31,932	3,515	0	0	0	0
Reinsurance Corporation of NY	381,080	75,233	0	0	0	0
Reliable Insurance Company 1	0	0	0	0	0	0
Reliance Insurance Company	3,251,040	817,072	27,300	26,856	17,990	18,357
Reliance National Insurance Company	35,250	10,690	214	125	0	34
Republic Insurance Company	716,828	233,925	8,380	7,587	4,436	5,824
Republic Mortgage Insurance Company	127,177	57,669	7	7	2	2
Republic Western Insurance Company	372,268	111,115	548	510	183	189
Republic-Franklin Insurance Company	43,432	11,170	2	2	2	-1
RLI Insurance Company	177,471	70,712	1,848	1,601	425	41
Royal Indemnity Company	815,146	147,611	6,334	5,795	2,625	4,099
Royal Insurance Company of America	1,883,446	280,540	56,389	59,723	26,624	27,536
Royal Special Risks Insurance Co.	15,164	13,772	0	0	0	0
Safeco Insurance Company of America	1,977,027	523,744	28,967	28,930	15,728	15,080
Safeco Insurance Company of IL	191,664	57,473	0	0	0	0
Safeguard Insurance Company	524,513	79,383	120	113	158	14
San Francisco Reinsurance Company	263,612	105,935	0	0	0	0
Scor Reinsurance Company	403,176	132,989	0	0	0	0
Seaboard Surety Company	217,041	72,167	1,319	1,586	-18	-1,011
Security Casualty Company 1	0	0	0	0	0	0
Security Insurance Co of Hartford	460,423	152,963	4,008	3,365	122	1,054
Security Title & Guaranty Company	55,965	40,056	17	24	0	0

Explanation of notes to Financial Summaries appears on page 38

FOREIGN AND ALIEN COMPANIES	Total Admitted Assets	Capital and Surplus	MI Total Direct Premiums Written	MI TotalDirect Premiums Earned	MI Total Direct Loss Paid	MI Total Direct Loss Incurred
Security Union Title Ins. Co.	122,283	64,111	5,837	5,735	41	110
Select Insurance Company	47,964	17,098	316	217	7	29
Seneca Insurance Company, Inc.	62,661	15,090	7	12	22	16
Shelby Insurance Company, The	219,536	58,716	0	0	119	-84
Shelter Reinsurance Company	55,127	18,932	0	0	0	0
Signet Reinsurance Company	179,266	52,556	0	0	0	0
Sirius Reinsurance Corporation	123,173	32,280	0	0	0	0
Skandia American Reinsurance Corp	1,191,370	311,610	0	0	0	0
Sorema North America Reinsurance Co	150,989	100,830	0	0	0	0
South Carolina Insurance Company	246,812	71,672	-5	6	3	-1
Southern General Insurance Company	75,787	19,875	21	12	0	0
St. Paul Fire & Marine Insurance Co	8,896,598	1,464,589	45,081	43,208	12,414	20,154
St. Paul Guardian Insurance Company	21,164	21,155	154	133	-101	-109
St. Paul Mercury Insurance Company	40,021	40,004	10,140	9,216	4,514	9,688
Standard Fire Insurance Company	1,141,501	335,194	27,855	27,384	18,161	18,399
Standard Guaranty Insurance Company	99,070	22,602	0	0	0	0
State Farm Fire & Casualty Company	10,833,205	3,788,406	209,332	204,629	122,753	134,933
State Farm General Insurance Co	96,896	30,028	14,184	13,898	9,974	10,902
Stewart Title Guaranty Company	150,914	63,090	5,769	5,699	272	214
Stonewall Insurance Company	200,963	63,633	138	138	56	551
Summit Fidelity & Surety Company	26,898	9,748	0	0	20	-176
Sun Insurance Company of New York	78,441	58,312	5,051	4,172	1,148	2,081
Taisho Marine & Fire Ins Co of Amer	89,440	45,461	7	5	0	2
Teachers Insurance Company	133,724	27,570	0	0	0	0
Texas Fire & Casualty Company 1	0	0	0	0	0	0
Ticor Indemnity Company	6,221	5,550	1	2	8	8
Ticor Title Insurance Company	17,647	52,047	6,556	6,306	169	158
Titan Indemnity Company	70,590	21,714	0	0	30	-6
Title Insurance Co of Minnesota	126,483	33,119	7,167	6,867	174	271
TMIC Insurance Company, Inc. 1	0	0	0	0	0	0
Toa-Re Insurance Company of America	98,566	51,954	0	0	0	0
Tower Insurance Company	58,309	18,556	0	0	0	0
Toyota Motor Insurance Company	24,596	7,845	0	0	0	0
Trans Pacific Insurance Company	34,757	16,146	434	336	48	118
Transamerica Countrywide Ins Co	21,536	13,888	14	7	7	7
Transamerica Indemnity Company	20,510	16,914	0	0	0	0
Transamerica Insurance Company	2,386,304	767,047	12,425	12,477	4,487	6,873
Transamerica Premier Insurance Co	268,193	90,649	2,627	2,613	1,415	1,283
Transamerica Reinsurance Company	921,139	193,520	0	0	0	0
Transamerica Title Insurance Co	93,879	38,211	12,339	11,945	233	187
Transatlantic Reinsurance Company	1,348,705	212,744	0	0	0	0
Transcontinental Insurance Company	619,987	140,330	33,451	35,251	11,736	17,046
Transit Casualty Company 1	0	0	0	0	0	0
Transport Insurance Company	211,541	47,732	499	499	932	73
Transportation Insurance Company	298,009	56,815	48,312	46,366	22,015	36,383
Travelers Indemnity Co of America	361,558	66,411	3,671	3,528	2,671	2,640
Travelers Indemnity Co of Illinois	115,347	22,149	20,578	25,547	10,492	12,949
Travelers Indemnity Company	9,385,014	2,072,410	16,835	16,419	18,853	17,335
Travelers Indemnity Company of RI	886,065	193,577	11,201	10,535	3,401	7,347
Travelers Insurance Co. (Acc Dept.)	33,027,614	2,009,875	9,762	9,477	10,558	12,830
Trenwick America Reinsurance Corp.	408,006	129,275	0	0	0	0
Triad Guaranty Insurance Corporation	9,125	6,063	75	18	0	2
Trinity Universal Insurance Company	911,148	534,338	0	0	0	0
TRW Title Insurance Company	5,335	3,660	8	8	3	0
TRW Title Insurance of New York Inc	30,217	6,797	2,023	1,967	43	107
Twin City Fire Insurance Company	235,031	67,152	34,383	35,093	21,434	26,986
U.S. Capital Insurance Company	41,682	19,816	300	126	0	54
U.S. International Reinsurance Co	243,946	153,107	0	0	0	0
U.S. Mortgage Insurance Company	13,869	8,046	0	0	0	0
Ulico Casualty Company	117,016	52,316	976	897	0	251
Underwriters Reinsurance Company	652,469	164,749	0	0	0	0
Unicare Insurance Company	164,993	44,921	0	0	0	0
Unigard Insurance Company	67,895	39,442	10	33	4	58
Unigard Security Insurance Company	573,375	125,317	67	233	83	-321
Union Indemnity Insurance Co of NY 1	0	0	0	0	0	0
Unione Italiana Reins Co of America	125,424	56,258	0	0	0	0
United Casualty Ins Co of America	45,926	35,515	1,355	1,355	463	499
United Community Insurance Company	141,535	30,110	677	219	81	866
United Equitable Insurance Company 3	0	0	0	0	0	0
United Financial Casualty Company	20,586	13,284	0	0	0	0

PROPERTY AND LIABILITY INSURERS
in thousands of dollars

Explanation of notes to Financial Summaries appears on page 38

FOREIGN AND ALIEN COMPANIES	Total Admitted Assets	Capital and Surplus	MI Total Direct Premiums Written	MI TotalDirect Premiums Earned	MI Total Direct Loss Paid	MI Total Direct Loss Incurred
United Fire Insurance Company 1	0	0	0	0	0	0
United Gty Residential Ins Co of NC	83,775	69,725	147	101	46	60
United Guaranty Commercial Ins Co.	31,470	9,416	11	9	0	-6
United Guaranty Residential Ins. Co.	428,917	275,433	492	471	302	41
United Pacific Insurance Company	550,558	299,712	3,227	3,981	4,647	3,790
United Republic Reinsurance Company	76,742	30,558	0	0	0	0
United Security Insurance Company	48,966	9,915	0	0	452	109
United Southern Assurance Company	66,105	5,680	261	251	74	342
United States Fidelity & Guaranty	8,658,101	1,352,196	44,018	49,748	26,293	26,696
United States Fire Insurance Company	4,060,441	365,845	23,462	25,713	10,963	16,063
United States Liability Insurance	185,016	130,038	232	348	90	67
United Wisconsin Insurance Company	90,691	48,947	0	0	0	0
Universal Reinsurance Corporation 3	0	0	0	0	0	0
Universal Surety Company	20,905	13,436	1	1	0	0
Universal Underwriters Insurance Co	1,045,500	304,668	10,452	10,456	3,977	4,171
USAA Casualty Insurance Company	1,147,577	302,472	6,558	6,179	2,834	3,400
USF Re Insurance Company	71,521	25,667	38	39	6	4
Utah Home Fire Insurance Company	61,703	24,097	130	92	0	0
Valiant Insurance Company	24,319	24,098	37	50	93	93
Valley Forge Insurance Company	515,203	115,489	24,455	24,148	9,703	10,433
Vanguard Insurance Company	18,296	17,753	8,015	8,654	6,664	7,389
Vanliner Insurance Company	101,635	23,896	1,057	1,057	255	525
Verex Assurance, Inc	416,179	273,182	1,313	1,551	396	379
Vesta American Reinsurance Corp	51,258	24,153	0	0	0	0
Vesta Insurance Corporation	8,834	6,328	0	0	0	0
Victory Reinsurance Company of America	29,019	9,186	0	0	0	0
Vigilant Insurance Company	870,159	200,591	5,648	4,615	2,828	3,540
Virginia Surety Company	675,749	173,895	5,220	4,179	1,729	7,465
Voyager Property & Casualty Ins Co	39,438	14,461	1,019	1,031	341	378
Warner Insurance Company	32,308	26,818	0	0	0	0
Washington International Ins Co	27,678	8,075	352	348	52	163
Wausau Business Insurance Company	24,954	9,881	0	0	0	-8
Wausau Underwriters Insurance Co	199,730	28,069	12,138	15,152	7,325	10,251
Wesco Insurance Company	76,847	34,899	0	0	0	0
West American Insurance Company	1,472,716	416,528	14,345	13,484	6,691	7,537
West Virginia Fire & Casualty Co	15,382	3,409	0	0	0	0
Westchester Fire Insurance Company	1,594,703	313,976	3,680	2,875	2,357	1,593
Western Diversified Casualty Ins Co	39,962	8,053	256	232	147	143
Western Employers Insurance Company 4	84,259	-1,730	0	0	208	-1,156
Western Surety Company	113,423	25,784	2,229	2,025	135	109
Westfield Insurance Company	390,698	138,425	25,899	24,439	13,260	19,036
Westfield National Insurance Co	105,431	42,359	0	0	0	0
Winterthur Reins Corp of America	460,698	156,311	0	0	0	0
Wisconsin Mortgage Assurance Corp. 1	0	0	0	0	0	0
WMBIC Indemnity Corporation 1	0	0	0	0	0	0
Worldwide Underwriters Insurance Co	250,476	60,801	607	615	275	299
Yasuda Fire & Marine Ins Co of Amer	160,817	38,525	2,372	1,998	926	2,072
Yosemite Insurance Company	65,155	29,749	1	1	0	0
Zurich American Insurance Co of IL	33,926	10,342	312	549	235	530
Zurich Reinsurance Company of NY	156,405	101,418	0	0	0	0
SUB-TOTALS	380,700,271	90,493,825	3,161,453	3,126,374	1,689,834	1,800,287
MUTUAL						
Alleghany Mutual Casualty Company	16,274	5,760	9	12	0	0
Allendale Mutual Insurance Company	1,037,872	587,313	10,062	9,887	-127	1,683
American Bus & Merc Ins Mutual, Inc	25,724	5,747	0	0	0	0
American Hardware Mutual Insurance	325,848	81,830	5,158	4,777	2,416	4,149
American Manufacturers Mutual Ins	559,422	119,304	6,781	7,136	2,158	4,310
American Mutual Ins Co of Boston 1	0	0	0	0	0	0
American Mutual Liability Ins Co 1	0	0	0	0	0	0
American Mutual Reinsurance Company 1	0	0	0	0	0	0
AMICA Mutual Insurance Company	1,365,510	411,955	5,707	5,371	2,173	2,722
Arkwright Mutual Insurance Company	1,302,195	533,691	12,514	12,608	10,763	6,763
Atlantic Mutual Insurance Company	1,128,395	264,760	5,723	5,898	2,739	3,734
Badger Mutual Insurance Company	37,219	11,677	1,187	1,093	732	712
Badger State Mutual Casualty Company	20,866	5,265	3,344	3,297	1,984	1,834
Brotherhood Mutual Insurance Co	43,573	15,813	4,494	4,366	1,757	705
Cambridge Mutual Fire Insurance Co	171,004	84,929	0	0	20	-3

Explanation of notes to Financial Summaries appears on page 38

PROPERTY AND LIABILITY INSURERS
in thousands of dollars

FOREIGN AND ALIEN COMPANIES	Total Admitted Assets	Capital and Surplus	MI Total Direct Premiums Written	MI TotalDirect Premiums Earned	MI Total Direct Loss Paid	MI Total Direct Loss Incurred
Celina Mutual Insurance Company	43,089	8,041	10,065	10,361	6,240	7,184
Central Mutual Insurance Company	241,946	65,032	158	221	376	90
Church Mutual Insurance Company	229,199	52,355	8,451	8,685	5,111	4,953
Druggists Mutual Insurance Company	31,732	11,093	0	0	0	0
Electric Mutual Liability Ins Co	877,877	238,585	1,115	1,126	1,322	1,429
Employers Ins of Wausau, A Mutual	2,760,560	369,661	38,883	45,491	35,885	59,579
Employers Mutual Casualty Company	657,100	208,112	9,548	9,525	5,875	5,434
Excess Mutual Reinsurance Company	26,602	15,489	0	0	0	0
Farmers Alliance Mutual Ins Company	124,863	52,350	0	0	0	0
Farmers Mutual Hail Ins Co of Iowa	147,008	90,766	1,226	1,226	602	602
Farmers Mutual Insurance Co. of NE	133,615	83,738	0	0	0	0
Federated Mutual Insurance Company	1,507,106	366,732	34,942	35,676	21,107	26,548
Florists' Mutual Insurance Company	107,314	32,282	2,596	2,581	1,157	703
Goodville Mutual Casualty Insurance	16,050	4,387	0	0	0	0
Grain Dealers Mutual Insurance Co	87,653	38,966	0	0	0	-2
Greater NY Mutual Insurance Company	385,671	96,293	48	51	86	40
Hamilton Mutual Ins Co of Cincinnati	30,139	8,705	6,160	6,137	2,339	2,493
Harleysville Mutual Insurance Co	782,865	231,955	0	0	0	0
Heritage Mutual Insurance Company	262,218	58,857	0	0	0	0
Ideal Mutual Insurance Company 1	0	0	0	0	0	0
Indiana Lumbermens Mutual Ins Co	74,967	22,437	7,500	7,564	3,995	4,180
Inland Mutual Insurance Company	3,632	2,341	0	0	0	0
International Ins Co of Takoma Park	63,287	18,307	0	0	0	-1
Iowa National Mutual Insurance Co.	0	0	0	0	0	0
Jewelers Mutual Insurance Company	46,542	21,719	1,038	1,015	227	279
Liberty Mutual Fire Insurance Co	1,777,018	288,050	83,308	83,930	64,123	71,786
Liberty Mutual Insurance Company	14,809,212	2,132,574	82,049	82,157	45,355	51,533
Lumber Mutual Insurance Company	141,377	45,793	1,187	1,055	524	307
Lumbermens Mutual Casualty Company	5,791,354	1,313,264	23,951	22,370	7,877	6,488
Merchants Bonding Company (Mutual)	15,199	7,877	572	520	0	11
Merchants Mutual Insurance Company	137,951	25,670	0	0	0	0
Meridian Mutual Insurance Company	124,381	47,194	36,882	37,161	19,065	22,985
Merrimack Mutual Fire Insurance Co	290,991	169,460	0	0	23	-73
Midwest Mutual Insurance Company	52,165	20,282	4,771	4,652	1,799	1,712
Millers Mutual Fire Ins Co of Texas	89,987	54,250	0	0	0	0
Millers Mutual Ins Assoc of IL	140,866	42,265	0	0	0	0
Millers Mutual Insurance Company	34,686	21,914	163	147	8	45
Minnesota Mutual Fire & Casualty Co	59,548	18,781	207	149	23	32
Mutual Protective Insurance Company	82,625	34,424	5,072	5,499	2,219	2,519
Mutual Service Casualty Insurance	242,002	77,103	2,798	2,556	1,150	1,242
National Chiropractic Mutual Ins Co	134,312	22,218	1,044	1,048	757	7
National Grange Mutual Insurance Co	295,860	80,758	0	0	7	8
National Mutual Insurance Company	36,281	7,386	20	27	1,092	-224
Nationwide Mutual Fire Insurance Co	1,523,392	414,534	11,564	12,511	9,074	7,735
Nationwide Mutual Insurance Company	9,321,881	2,604,045	7,038	7,026	5,640	11,807
Ohio Farmers Insurance Company	617,489	279,240	6,946	6,638	2,543	7,308
Pennsylvania Lumbermens Mutual Ins	111,472	45,118	42	42	4	4
Pennsylvania Millers Mutual Ins Co	84,695	37,722	0	0	0	0
Pennsylvania Nat'l Mutual Casualty	678,478	123,755	0	0	1	0
Preferred Risk Mutual Insurance Co	281,939	105,164	750	714	660	332
Protection Mutual Insurance Company	560,776	273,919	13,098	12,927	1,104	1,360
Public Service Mutual Insurance Co	369,872	64,104	0	0	0	0
Republic Mutual Insurance Company	18,502	4,181	0	0	0	0
Retail Lumbermens Mutual Ins of WI	2,074	1,789	344	362	66	66
Secura Insurance, A Mutual Company	174,526	41,866	51,520	50,435	28,986	46,178
Sentry Insurance A Mutual Company	1,940,032	657,864	25,926	27,036	12,965	14,576
Shelter Mutual Insurance Company	643,713	305,758	0	0	0	0
State Automobile Mutual Insurance	682,896	222,174	14,781	14,227	7,941	10,356
State Farm Mutual Automobile Ins Co	37,507,837	17,889,083	702,585	673,386	432,861	673,808
Utica Mutual Insurance Company	1,184,100	173,288	3,896	4,072	1,693	1,788
West Bend Mutual Insurance Company	232,931	50,016	0	0	0	0
SUB-TOTALS	94,867,355	31,929,128	1,257,225	1,234,755	756,501	1,073,815
RECIPROCAL						
Armed Forces Insurance Exchange	83,742	48,318	258	248	170	253
Casualty Reciprocal Exchange	126,707	18,078	3,059	3,701	2,120	1,779
Farmers Insurance Exchange	7,630,640	1,544,167	101,978	97,967	72,091	65,569
Fire Insurance Exchange	1,179,008	232,019	15,095	14,675	12,044	13,104
Lumbermens Underwriting Alliance	215,644	50,484	2,080	1,868	776	226

PROPERTY AND LIABILITY INSURERS
in thousands of dollars

Explanation of notes to Financial Summaries appears on page 38

RECIPROCAL	Total Admitted Assets	Capital and Surplus	MI Total Direct Premiums Written	MI TotalDirect Premiums Earned	MI Total Direct Loss Paid	MI Total Direct Loss Incurred
Lutheran Benvolent Insurance Exchg.	9,247	4,290	194	190	56	88
National Fire & Indemnity Exchange	5,940	2,269	82	106	226	214
National Insurance Underwriters	4,776	2,563	222	232	134	18
Reciprocal Exchange	45,802	8,666	0	0	0	0
Retail Lumbermen's Inter-Ins. Exchg.	4,186	2,244	109	123	2	2
Truck Insurance Exchange	1,206,307	226,026	14,918	14,852	7,672	10,211
United Services Auto Association	5,650,683	2,739,861	28,712	27,955	16,039	16,745
SUB-TOTALS	16,162,680	4,878,985	166,707	161,919	111,330	108,209
US BRANCH OF ALIEN						
Alliance Assurance Company, Ltd (US)	260,391	92,053	18	55	20	-42
Colonia Insurance Company	140,134	54,725	486	532	1,038	237
Frankona Reins Company (US Branch)	195,844	72,332	0	0	0	0
Generali - U.S. Branch	177,751	55,810	189	190	1	35
Gerling Global Reins. Corp. (US Br)	236,654	95,928	0	0	0	0
Great Lakes Reinsurance Corp (US)	103,555	54,500	0	0	0	0
London Assurance (US Branch)	423,388	162,267	13	42	31	-37
Munich Reinsurance Company (US BR)	1,081,547	367,301	0	0	0	0
Netherlands Insurance Company	49,812	13,792	10	15	2,272	443
Nichido Fire & Marine Insurance Co	46,734	17,317	44	44	3	12
Nippon Fire & Marine Ins Co, Ltd	90,236	44,975	53	86	6	10
Sea Insurance Company, Ltd. (US)	278,610	96,134	138	169	35	-94
Sumitomo Marine & Fire I C Ltd (US)	104,419	34,888	2,630	1,817	1,354	3,283
Sun Insurance Office Ltd., (US)	455,550	149,236	1,183	1,587	688	937
Swiss Reinsurance Company (US)	1,125,625	337,603	0	0	0	0
Tokio Marine & Fire Ins Company(US)	476,821	108,755	4,025	3,497	1,099	2,320
Zurich Insurance Company (US Br)	2,533,076	456,132	26,938	24,647	10,930	13,674
SUB-TOTALS	7,780,145	2,213,746	35,727	32,679	17,478	20,779
GRAND-TOTALS	499,510,450	129,515,684	4,621,112	4,555,726	2,575,143	3,003,090

SUMMARY OF THE 20 LARGEST CARRIERS IN MICHIGAN	Total Admitted Assets	Capital and Surplus	MI Total Direct Premiums Written	MI TotalDirect Premiums Earned	Market Share (%)
Auto Club Insurance Association	1,447,609	391,624	815,876	806,097	9.72
State Farm Mutual Automobile Ins Co	37,507,837	17,889,083	702,585	673,386	8.37
Citizens Insurance Co of America	921,041	262,974	571,280	551,199	6.81
Allstate Insurance Company	21,534,372	4,710,311	433,906	412,545	5.17
MIC Property & Casualty Ins Corp	216,023	40,755	430,331	437,542	5.13
Auto-Owners Insurance Company	2,416,756	823,489	310,050	309,683	3.69
Accident Fund of Michigan	700,411	36,917	211,327	197,686	2.52
State Farm Fire & Casualty Company	10,833,205	3,788,406	209,332	204,629	2.49
Auto Club Group Insurance Company	77,015	20,476	149,350	135,894	1.78
National Union Fire Ins Co of Pitts	6,578,378	1,162,426	138,490	135,353	1.65
Farm Bureau Mutual Ins Co of MI	211,111	52,390	132,116	134,210	1.57
Michigan Mutual Insurance Company	801,145	222,143	120,022	130,567	1.43
Transamerica Ins Corp of America	180,986	58,688	116,543	118,269	1.39
Aetna Casualty & Surety Company	12,431,526	2,513,487	109,457	112,472	1.30
Farmers Insurance Exchange	7,630,640	1,544,167	101,978	97,967	1.22
MIC General Insurance Corporation	67,106	32,145	94,334	94,529	1.12
Hastings Mutual Insurance Company	158,130	54,859	86,877	83,697	1.04
Frankenmuth Mutual Insurance Company	222,805	94,768	83,679	83,625	1.00
Liberty Mutual Fire Insurance Co	1,777,018	288,050	83,308	83,930	.99
Liberty Mutual Insurance Company	14,809,212	2,132,574	82,049	82,157	.98
TOTALS:	120,522,326	36,119,732	4,982,892	4,885,437	59.37

FARM MUTUAL INSURANCE COMPANIES	Assets	Liabilities	Policyholder's Surplus	Direct Premiums Written	Direct Losses Paid
Farmers Mutual Fire Ins Co of Huron County	1,674	79	1,596	85	31
Farmers Mutual Fire Ins Co of Oskar County	161	5	156	8	4
Ogden And Riga Mutual Fire Ins Co	522	3	518	15	2
Scandanavian Farmers Mutual Fire Ins Co	297	26	271	28	19
Sebewaing Mutual Fire Insurance Company	1,808	7	1,801	41	25
GRAND TOTAL	4,462	148	4,016	219	81

Explanation of notes to Financial Summaries appears on page 38

LIFE, ACCIDENT & HEALTH INSURERS
in thousands of dollars

MICHIGAN COMPANIES	Total Admitted Assets	Capital and Surplus	MI Casualty Premiums	MI Casualty Loss Incurred	MI Life Premiums	MI Life Loss Paid
STOCK						
Alexander Hamilton Life of America	3,844,121	167,114	1,341	225	77,902	27,599
American Way Life Insurance Company	19,968	5,302	19,083	11,878	10,607	4,203
Auto Club Life Insurance Company	32,973	10,239	2,237	516	9,030	2,421
Auto-Owners Life Insurance Company	343,131	39,733	829	509	19,028	9,929
Brooke Life Insurance Company	480,670	172,110	0	0	175	60
Cadillac Life Insurance Company	6,167	5,747	0	0	0	0
Canada Life Insurance Co. of America	1,494,296	63,163	0	0	0	0
Chrysler Life Insurance Company	111,205	27,738	1,051	4,583	858	2,292
CPA Insurance Company	5,005	4,037	3	1	11	25
Crown America Life Insurance Co	541,900	17,507	0	0	0	793
F B Annuity Company	275,368	10,363	0	0	19,598	15,459
Farm Bureau Life Insurance Co of MI	324,657	55,472	0	0	36,393	17,940
First Security Life & Health Assur.	1,841	-939	5,225	3,733	793	294
Ford Life Insurance Company	249,315	76,396	7,634	5,143	4,330	2,783
Foremost Life Insurance Company	76,716	13,876	748	448	980	641
Great Lakes American Life Ins. Co. 1	0	0	0	0	0	0
Great Lakes Delta Insurance Company	3,012	3,009	0	0	0	0
Hamilton National Life Insurance Co	233,224	30,033	601	284	1,401	1,173
IBA Health & Life Assurance Company	9,462	4,267	17,463	12,506	1,675	452
Jackson National Life Insurance Co	10,602,359	418,232	0	0	292,357	97,384
League Life Insurance Company	49,944	8,160	5,426	4,764	24,627	16,603
London Life Insurance Company oF MI	2,133	1,392	0	0	0	0
Manufacturers Life Ins Co of Mich	6,167	5,747	0	0	0	0
Mid-America Life Assurance Company 1	0	0	0	0	0	0
Royal Life and Annuity Company	181,309	7,419	0	0	11,564	8,471
Royal Maccabees Life Insurance Co	1,170,733	83,566	7,974	5,327	24,228	10,649
U.S. Financial Life Insurance Co.	50,129	7,574	844	444	2,478	3,760
Vista Life Insurance Company	39,480	15,176	43	136	45	35
SUBTOTALS	20,155,285	1,252,433	70,502	50,497	538,079	222,964
MUTUAL						
American Community Mutual Insurance	152,163	45,050	128,005	102,572	5,981	4,465
Mutual of Detroit Insurance Company	44,111	9,064	321	65	7,243	2,884
Wright Mutual Insurance Company	4,504	1,123	22	0	886	313
SUBTOTALS	200,778	55,237	128,348	102,637	14,110	7,663
HOSP&MEDICAL						
Associated Mutual Hosp Service (MI)	1,385	702	1,219	570	16	8
Blue Cross & Blue Shield of Mich.	1,802,527	427,085	4,760,260	4,379,135	0	0
Delta Dental Plan of Michigan, Inc.	142,300	85,513	332,478	290,594	0	0
Locomotive Engrs & Cond Mutual Prot	7,406	3,478	0	0	0	0
Michigan Dental Plan, Inc.	885	70	4,182	3,305	0	0
SUBTOTALS	1,954,504	516,848	5,098,139	4,673,604	16	8
US BRANCH OF ALIEN						
Canada Life Assurance Co (US Br)	1,811,494	18, 4	3,745	4,222	9,687	7,697
Confederation Life Ins Co (US BR)	5,049,878	145,638	4,753	5,199	10,692	12,060
Crown Life Insurance Company(US BR)	4,612,423	1,000	353	-96	5,961	5,123
Great West Life Assurance Company	3,856,679	118,331	8,716	6,177	71,339	48,018
Imperial Life Asr Co of Canada (US)	13,186	2,893	11	7	226	193
London Life Insurance Company	27,211	6,132	0	0	0	0
Manufacturers Life Insurance Co. The	10,983,591	338,809	1,238	968	44,663	66,528
Mercantile & General Reinsurance Co	250,217	49,152	0	0	0	0
Mutual Life Asr Co of Canada (US Br)	23,560	2,664	0	0	0	0
North American Life Asr Company	147,869	39,054	3,367	830	4,613	5,909
Sovereign Life Insurance Company	14,911	2,036	3	0	270	552
Sun Life Asr Co of Canada (US Br)	2,414,599	47,840	2,775	2,361	18,067	9,969
SUBTOTALS	29,205,617	772,205	24,960	19,668	165,519	156,049
GRAND TOTALS	51,516,184	2,596,722	5,321,949	4,846,406	717,724	386,684

LIFE, ACCIDENT & HEALTH INSURERS
in thousands of dollars

Explanation of notes to Financial Summaries appears on page 38

FOREIGN AND ALIEN COMPANIES STOCK —	Total Admitted Assets	Capital and Surplus	MI Casualty Premiums	MI Casualty Loss Incurred	MI Life Premiums	MI Life Loss Paid
Acacia National Life Insurance Co.	301,231	23,640	0	0	644	47
Academy Life Insurance Company	299,640	42,649	182	125	664	267
Acceleration Life Insurance Company	112,572	21,339	3,704	1,694	623	64
Adjustable Life Insurance Company	6,538	6,234	0	0	0	0
Aetna Insurance Company of America	10,411	10,358	0	0	0	0
Aetna Life Insurance and Annuity Co	11,267,624	321,111	2,880	1,798	10,363	13,175
Aetna Life Insurance Co. of America	76,579	14,514	0	0	0	0
Aetna Life Insurance Company	52,342,636	1,760,219	54,666	51,635	105,682	262,780
Aetna Life Insurance Company of IL	109,244	60,851	32	45	9	79
AIG Life Insurance Company	1,497,047	36,600	1,766	697	19,010	2,889
All American Life Insurance Company	1,062,259	131,833	198	150	2,966	2,254
All Savers Insurance Company	5,655	5,489	0	0	0	0
Alliance Life Insurance Company	33,751	2,599	0	0	13	35
Allied Life Insurance Company	215,708	23,615	0	0	16	5
Allstate Life Insurance Company	14,817,652	800,409	1,798	1,212	17,067	48,675
Amalgamated Labor Life Ins Company 1	0	0	0	0	0	0
Amalgamated Life & Health Insurance	8,383	4,215	19	3	0	0
Amer. Centurion Life & Acc. Assur Co	417,229	66,634	2,634	177	103	182
American Agency Life Ins Co 3	0	0	0	0	0	0
American Bankers Life Asr Co of FL	524,894	79,994	6,246	2,463	4,424	3,550
American Chambers Life Insurance Co	45,330	10,445	916	605	40	10
American Continental Life Insurance	19,214	11,690	179	21	0	0
American Creditors Life Ins Co	7,353	5,002	0	0	0	0
American Enterprise Life Insurance	551,070	29,410	0	0	0	0
American Family Life Assur of Colum	6,535,393	552,080	23,799	12,046	246	130
American Family Life Insurance Co	984,201	122,152	0	0	204	43
American Fidelity Assurance Company	639,161	101,013	212	250	10	10
American Fidelity Life Insurance	286,261	33,822	0	0	136	35
American Financial Sec. Life Ins. Co	4,509	4,261	0	0	0	0
American Founders Life Insurance Co	294,072	23,793	0	0	161	22
American Franklin Life Insurance Co	23,879	15,463	36	0	135	0
American General Life & Accident	3,707,344	334,037	1,167	467	18,971	12,270
American General Life Ins Co of DE	1,171,693	218,948	0	0	1,172	1,835
American General Life Ins Co of NY	536,621	56,270	1	6	490	150
American General Life Insurance Co.	1,881,731	489,258	0	0	588	1,022
American Health & Life Ins Company	549,020	69,302	41	0	0	0
American Heritage Life Ins Company	661,733	57,010	115	88	287	137
American Income Life Ins Company	399,327	46,276	1,312	506	6,352	1,654
American Intl Life Asr Co of NY	2,229,069	52,218	7	36	1,166	2,272
American Investors Life Insurance	1,536,295	73,567	0	0	278	5,181
American Life & Casualty Insurance	2,288,277	76,499	0	0	6,027	1,129
American Life Insurance Co of NY	782,361	47,161	591	0	534	519
American Merchants Life Insurance	27,130	5,899	0	0	845	0
American National Insurance Company	3,897,826	934,807	603	460	4,324	3,200
American National Life Ins of Texas	43,677	21,140	12	2	64	113
American Old Line Life Insurance Co 3	0	0	0	0	0	0
American Physicians Life Insurance	46,037	5,005	7	0	68	0
American Service Life Insurance Co	43,759	18,743	646	0	0	0
American Skandia Life Assur Corp.	67,146	7,100	0	0	0	0
American States Life Insurance Co	265,757	47,838	89	38	3,415	896
American Transcontinental Life Ins	7,479	6,525	0	0	0	0
American Travelers Assurance Company	20,377	12,629	0	0	0	0
American Travellers Life Ins. Co.	72,662	23,758	2,028	319	106	9
American Western Life Insurance Co.	12,235	5,169	0	79	0	0
Ameritas Variable Life Ins. Co.	6,167	5,747	0	0	0	0
AMEX Life Assurance Company	945,370	175,625	5,018	1,483	2,491	3,465
AMICA Life Insurance Company	146,188	16,655	0	0	267	6
Anchor National Life Insurance Co	4,418,670	90,752	0	0	24,147	15,180
Annapolis Life Insurance Company	6,869	3,234	0	0	12	0
Anthem Life Insurance Company	453,147	100,138	1,862	968	513	654
Anthem Life Insurance Company of IN	33,310	11,590	27	21	185	54
Appalachian National Life Insurance	2,697	2,562	0	0	0	0
Arcadia National Life Insurance Co	51,027	18,816	2,861	867	1,977	556
Argus Life Insurance Company	22,447	6,883	0	0	0	0
Associates Financial Life Insurance	659,901	368,601	42	14	194	82
Association Life Insurance Company	163,509	52,998	1,962	1,358	88	44
Atlanta Life Insurance Company	129,271	29,303	4	4	75	50
Balboa Life Insurance Company	226,365	48,185	1,841	1,245	3,038	1,234
Bankers Life & Casualty Co of NY	145,895	19,809	0	2	243	43
Bankers Life and Casualty Company	1,375,587	173,626	77,195	61,227	21,483	17,061

Explanation of notes to Financial Summaries appears on page 38

FOREIGN AND ALIEN COMPANIES	Total Admitted Assets	Capital and Surplus	MI Casualty Premiums	MI Casualty Loss Incurred	MI Life Premiums	MI Life Loss Paid
Bankers National Life Insurance Co	1,181,559	157,500	2	1	1,021	3,219
Bankers Security Life Ins Society	511,351	42,547	9	7	1,305	520
Bankers United Life Assurance Co	636,845	47,864	165	100	173	21
Banner Life Insurance Company	500,198	61,415	1	0	1,427	812
BCS Life Insurance Company	73,011	39,487	23,044	4,510	63	27
Beneficial Life Insurance Company	1,134,165	81,737	1	0	284	164
Beneficial Standard Life Ins Co	1,862,513	88,857	103	55	7,113	6,755
Best Life Assurance Company of CA	11,161	3,976	516	32	37	160
Bradford National Life Insurance Co	213,507	13,620	46	2	914	96
Business Mens Assurance Co of Amer	947,241	138,352	2,738	1,853	1,645	664
C.M. Life Insurance Company	593,820	51,968	0	0	2,915	755
California Life Insurance Company 1	0	0	0	0	0	0
California-Western States Life Ins	810,508	211,519	0	0	31	97
Capital Investors Life Insurance Co	25,265	5,627	17	0	2	0
Capitol American Life Insurance Co	193,260	40,297	1,132	219	0	0
Capitol Bankers Life Insurance Co	375,131	24,906	0	0	313	15
Capitol Life Insurance Company	1,418,198	58,104	0	0	1,214	15,166
Carillon Life Insurance Company	7,917	6,777	0	0	0	0
Celtic Life Insurance Company	136,871	51,305	1,835	1,103	58	27
Centennial Life Insurance Company	52,606	7,881	311	200	70	23
Central Benefits National Life Ins	22,550	8,324	4,608	1,859	183	65
Central Nat'l Life Ins Co of Omaha	558,551	176,705	25	44	4	31
Central Reserve Life Insurance Co	56,310	18,154	14,747	9,404	449	172
Central Security Life Insurance Co	29,597	5,805	4	4	10	8
Central United Life Insurance Co	48,472	7,526	0	0	51	1
Centurion Life Insurance Company	315,782	191,911	0	0	0	0
Century Life Insurance Company	90,681	16,060	0	0	73	75
Certified Life Insurance Company	119,563	41,793	20	62	3	0
Charter National Life Insurance Co	1,114,413	40,572	0	0	3,730	3,292
Chesapeake Life Insurance Company	44,377	2,483	0	0	53	24
Chubb Life Company of America	756,627	89,746	2,290	430	9,650	4,140
Cigna Life Insurance Company	16,256	7,849	0	0	0	0
Cincinnati Life Insurance Company	404,025	156,162	92	53	1,728	805
CNA Life & Annuity Company 5	0	0	0	0	0	0
College Life Ins Company of America	203,936	28,693	0	0	550	650
Cologne Life Reinsurance Company	307,102	54,950	0	0	0	0
Colonial Life & Accident Ins Co	372,417	81,176	2,724	2,033	908	247
Colonial Life Ins Co of America	596,951	70,402	198	175	52	310
Colonial Penn Annuity & Life Ins. Co	186,193	11,879	0	0	386	153
Colonial Penn Life Insurance Co	603,550	121,957	741	440	5,474	3,230
Colorado Bankers Life Insurance Co	44,528	9,354	0	0	137	50
Columbia General Life Insurance Co	20,704	4,207	0	0	0	0
Columbian Life Insurance Company	6,751	6,702	0	0	0	0
Columbus Life Insurance Company	6,167	5,747	0	0	0	0
Combined Insurance Co of America	2,207,186	607,080	37,656	16,104	13,410	5,477
Commercial Life Insurance Company	315,387	47,437	215	9	1,508	1,681
Commercial Union Life Ins Co of Amer	552,029	32,390	338	10	179	140
Commonwealth Life Insurance Company	4,588,759	242,891	18	17	213	348
Commonwealth National Life Ins Co	16,740	6,677	11	0	0	0
Community Life Insurance Company	28,991	13,576	0	0	6	0
Community National Assurance Co	6,057	2,959	0	1	125	0
Companion Life Insurance Company	29,271	10,419	0	0	4	0
Confederation Life Ins & Annuity Co	6,167	5,747	0	0	0	0
Congress Life Insurance Company	22,750	10,159	142	6	0	0
Connecticut General Life Ins Co	37,407,344	1,067,162	24,249	19,815	51,625	25,726
Connecticut National Life Ins Co	360,709	14,854	912	169	1,532	1,849
Consolidated National Life Ins Co	19,827	4,042	0	0	25	140
Constitution Life Insurance Company	1,056,644	102,043	0	0	1,183	1,381
Consumer Benefit Life Insurance Co	29,139	14,143	0	0	0	0
Consumers United Insurance Company	45,372	3,027	626	505	13	16
Continental American Life Ins Co	601,904	83,305	1,507	641	377	210
Continental Assurance Company	9,892,293	846,000	28,201	24,945	5,160	8,788
Continental General Insurance Co	90,001	14,815	1,074	507	28	10
Continental Life & Accident Company	47,944	11,906	11	12	3	0
Continental Life Insurance Company	66,299	11,727	1	0	4	24
Continental Western Life Insurance	260,124	22,821	8	24	5,353	2,842
Credit Life Insurance Company	205,547	19,236	2,800	1,119	2,236	1,035
CUMIS Life Insurance, Inc.	191,552	70,179	-32	133	0	0
Delaware American Life Insurance Co	97,940	12,323	0	7	374	1,284
Delta Life and Annuity Company	565,226	35,909	0	0	19	44

LIFE, ACCIDENT & HEALTH INSURERS
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Explanation of notes to Financial Summaries appears on page 38

FOREIGN AND ALIEN COMPANIES	Total Admitted Assets	Capital and Surplus	MI Casualty Premiums	MI Casualty Loss Incurred	MI Life Premiums	MI Life Loss Paid
Dependable Life Insurance Company	15,077	6,825	15	3	100	141
Diamond Benefits Life Insurance Co 1	24,100	-14,056	1	0	0	0
Dreyfus Consumer Life Insurance Co	8,669	8,606	0	0	0	0
Dreyfus Life Insurance Company	15,882	10,377	0	0	1	0
Durham Life Insurance Company	732,195	86,039	2,167	757	291	857
Employers Health Insurance Company	428,419	166,002	40,138	32,820	875	426
Employers Life Ins Co of Wausau	758,861	82,888	18	-25	1,185	3,311
Employers Modern Life Company	81,534	6,235	35	23	349	352
Employers Reassurance Corporation	1,214,164	286,688	2	0	7	6
Epic Life Insurance Company	20,262	11,406	433	475	13	0
Equitable Life Insurance Co of Iowa	1,701,945	180,932	61	30	9,206	4,730
Equitable Life Insurance Company	422,508	113,969	0	0	106	48
Equitable of Colorado, Inc.	506,770	27,168	0	0	1,761	54
Equitable Variable Life Ins Co	9,525,617	528,810	0	0	54,032	48,268
Equity Benefit Life Insurance Co.	12,784	3,506	0	0	262	43
Executive Fund Life Insurance Co	106,529	32,421	8	9	4	5
Executive Life Insurance Co of NY	3,171,822	184,720	0	0	438	69,351
Executive Life Insurance Company	10,166,985	474,077	0	0	12,534	27,073
Family Guardian Life Insurance Co	238,571	176,012	4	0	87	112
Family Life Insurance Company	478,846	166,400	65	0	3,642	6,496
Family Service Life Ins. Co.	582,784	45,862	0	0	3,647	923
Farland Life Insurance Company	2,130,168	517,507	63	19	2,971	789
Farmers New World Life Insurance Co	2,130,168	517,507	63	19	2,971	789
Federal Home Life Insurance Company	1,257,516	104,626	2,281	1,431	23,178	5,120
Federal Kemper Life Assurance Co	2,383,010	150,986	0	0	16,349	3,610
Federated Investors Life Ins Co	38,124	20,535	145	75	0	0
Federated Life Insurance Company	301,827	71,814	239	0	2,429	871
Fidelity and Guaranty Life Ins Co	4,428,851	254,163	424	281	40,202	5,887
Fidelity Bankers Life Insurance Co	4,069,081	121,918	3	2	24,404	9,700
Fidelity General Life Insurance Co	5,325	5,268	0	0	0	0
Fidelity Invest. Life Ins. Co.	171,308	20,317	0	0	0	42
Fidelity Security Life Insurance Co	204,270	23,354	4,252	1,809	247	198
Fidelity Standard Life Insurance Co	199,550	13,696	0	0	0	1,170
Fidelity Union Life Insurance Co	806,844	150,432	0	0	1,851	1,074
Financial Assurance Incorporated	193,260	40,297	1,132	219	0	0
Financial Benefit Life Insurance Co	6,167	5,747	0	0	0	0
Financial Horizons Life Insurance Co	182,340	44,802	0	0	0	158
Financial Life & Annuity Ins Co	5,464	3,424	0	0	0	0
First Capital Life Insurance Company	4,458,167	107,447	0	0	5,084	75,131
First Colony Life Insurance Company	4,450,207	267,613	0	0	22,566	15,230
First Continental Life & Acc Ins Co	121,130	8,118	129	9	72	100
First Delaware Life Insurance Co	79,159	12,237	0	0	890	349
First Equicor Life Insurance Company	113,815	41,771	1,135	808	4,053	4,426
First International Life Ins. Co.	67,306	16,488	13	0	137	16
First Investors Life Insurance Co	207,578	12,205	0	0	1,395	140
First Nat'l Life Ins Co of America	8,444	6,136	0	0	0	0
First Penn-Pacific Life Ins Company	552,239	43,049	0	0	1,690	441
First Transcontinental Life Ins Corp 1	0	0	0	0	0	0
First Variable Life Insurance Co	327,912	23,550	0	0	6,602	411
Florists Life Insurance Company	29,961	14,356	0	0	90	93
Forethought Life Insurance Company	365,871	16,705	0	0	23,353	4,750
Fort Dearborn Life Insurance Co	123,323	27,601	1,706	1,242	2,584	1,348
Franklin Life Insurance Company	4,593,362	567,800	733	183	19,064	8,983
Frankona America Life Reassurance	55,809	27,065	0	0	0	0
Freedom Life Ins Company of America	6,859	4,227	0	0	0	0
Frontier National Life Insurance Co.	6,167	5,747	0	0	0	0
Garden State Life Insurance Company	115,905	21,404	25	19	326	2
General Fidelity Life Insurance Co	133,808	50,796	0	0	0	0
General Life Insurance Corp of WI	4,077	4,063	0	0	0	0
General Services Life Insurance Co	623,215	27,137	0	0	343	458
Georgia International Life Ins Co	224,611	24,186	0	0	64	140
Gerber Life Insurance Company	75,189	11,225	475	496	494	216
Germantown Life Insurance Company	19,988	6,909	0	0	6	0
Globe Life & Accident Insurance Co	654,004	232,655	686	391	3,524	1,123
Globe Life Insurance Company	788,990	94,923	319	2,578	2,380	3,652
GNA Life Insurance Company	4,479	3,853	0	0	0	0
Golden American Life Insurance Co.	74,271	15,698	0	0	102	7
Golden Rule Insurance Company	518,220	90,147	15,065	8,163	3,578	224
Great American Life Insurance Co	3,781,130	191,744	9	9	62,449	18,261
Great American Reserve Insurance Co	895,980	42,623	21	49	65	50

Explanation of notes to Financial Summaries appears on page 38

LIFE, ACCIDENT & HEALTH INSURERS
in thousands of dollars

FOREIGN AND ALIEN COMPANIES	Total Admitted Assets	Capital and Surplus	MI Casualty Premiums	MI Casualty Loss Incurred	MI Life Premiums	MI Life Loss Paid
Great Northern Insured Annuity Corp	3,772,562	153,456	0	0	11,378	246
Great Southern Life Insurance Co	686,976	125,570	48	0	5,453	772
Great-West Life & Annuity Ins. Co.	7,053,368	276,615	0	0	1,106	8,698
Groupamerica Insurance Company	130,823	32,294	1,563	863	1,385	582
Guarantee American Life Company	3,398	3,349	0	0	0	0
Guarantee Reserve Life Insurance Co	101,836	26,674	63	-5	2,490	732
Guarantee Security Life Ins Company	686,444	30,748	0	0	644	18,479
Guardian Insurance & Annuity Co	1,441,247	74,774	0	0	13,986	5,059
Gulf Atlantic Life Insurance Co	9,241	5,000	3	0	5	4
Gulf Life Insurance Company	1,322,339	274,314	0	0	10	15
Hartford Life & Accident Ins Co	1,856,274	484,762	5,505	-2,570	5,643	4,761
Hartford Life Insurance Company	11,615,265	320,785	1,080	-3,377	7,281	82,500
Harvest Life Insurance Company	405,132	23,417	14,896	6,384	33,360	8,006
Hawkeye National Life Insurance Co	54,791	4,097	0	0	39	5
Health And Life Ins Co of America	8,154	3,979	1	5	0	0
Health Insurance of Vermont, Inc.	9,102	3,664	3	0	0	0
Heritage Life Insurance Company	102,598	21,035	530	1,251	564	679
Hill Country Life Insurance Co of TX	25,836	5,291	70	0	17	99
Home Life Financial Assurance Corp.	250,319	28,827	0	0	1,746	551
Horace Mann Life Insurance Company	1,747,867	89,182	76	56	4,472	3,282
Hudson Life Reassurance Corp	145,459	14,636	0	0	0	0
Humana Insurance Company	74,826	11,459	0	0	0	0
Idealife Insurance Company	13,502	5,269	0	0	0	0
IDS Life Insurance Company	15,584,591	430,100	2,382	288	158,081	36,090
Independent Life & Accident Ins	1,031,247	99,387	0	0	7	2
Individual Assur Co Life Health & Ac	25,876	5,846	0	0	240	100
Industrial Life Insurance Company	26,189	14,014	13	1	0	0
Integon Life Insurance Corporation	890,585	81,535	0	0	491	66
Integrated Resources Life Insurance	113,008	18,324	6	0	0	1,002
Integrity Life Insurance Company	1,332,331	51,557	0	0	46	3,032
Integrity National Life Ins Company	28,354	3,941	2	0	25	28
Inter-American Insurance Company	8,339	2,819	0	0	0	0
Inter-State Assurance Company	175,152	31,606	0	0	1,049	1,428
Intercontinental Life Insurance Co	63,682	9,992	52	63	167	12
Interfaith Life Insurance Company	126,462	8,262	0	0	0	0
International Financial Svc Life	3,672	3,250	0	0	49	30
Intramerica Life Insurance Company	84,178	33,752	0	0	5	2
Investors Fidelity Life Asr Corp	16,523	3,175	0	0	0	0
Investors Guaranty Life Ins Company	90,437	22,072	0	0	126	87
Investors Heritage Life Insurance Co	125,794	10,855	145	2	141	0
Investors Life Ins Co North America	876,499	49,474	0	0	1,566	3,625
Investors Life Insurance Co of CA	305,019	75,487	16	32	689	1,089
Investors Life Insurance Co of NB	179,576	21,419	0	1	476	67
ITT Life Insurance Corporation	361,775	40,163	161	124	1,774	1,604
ITT Lyndon Life Insurance Company	744,152	140,997	76	69	45	20
J.C. Penney Life Insurance Company	495,462	65,210	2,769	440	3,374	973
J.C. Penney Reinsurance Company	417,229	66,634	2,634	177	103	182
Jefferson National Life Ins Company	775,145	60,767	2,160	828	4,273	1,674
Jefferson-Pilot Life Insurance Co.	3,905,499	841,098	378	590	785	349
John Alden Life Insurance Company	2,478,785	130,533	19,226	13,887	1,288	1,662
John Deere Life Insurance Company	307,700	41,420	0	0	176	11
John Hancock Variable Life Ins Co	1,773,098	197,418	0	0	20,324	9,408
Kanawha Insurance Company	1,589,713	129,775	210	116	1,328	1,581
Kansas City Life Insurance Company	1,589,713	129,775	210	116	1,328	1,581
Kansas City Variable Life Company	5,106	5,062	0	0	0	0
Kemper Investors Life Insurance Co	6,072,006	162,036	0	0	60,781	30,376
Kentucky Central Life Insurance Co	1,322,855	62,873	5	14	5,297	3,218
Key Life Insurance Company	19,937	1,907	0	0	4,385	821
Keyport Life Insurance Company	7,341,012	168,803	0	0	37,917	9,292
Keystone State Life Insurance Co	20,163	8,542	0	0	88	0
Knickerbocker Life Insurance Co. 1	0	0	0	0	0	0
Koln Life Insurance Company	3,709	3,394	0	0	0	0
Lamar Life Insurance Company	422,239	49,227	4	0	9	1
Laymen National Life Insurance Co	5,418	3,507	69	21	0	0
Liberty Life Assurance Co of Boston	1,243,962	61,465	981	881	1,133	1,408
Liberty Life Insurance Company	1,044,742	111,503	0	10	3,490	1,396
Liberty National Life Insurance Co	2,202,267	257,347	14	6	91	107
Life Assurance Co. of Pennsylvania 1	0	0	0	0	0	0
Life General Security Insurance Co	22,964	6,723	29	152	2	0
Life Ins Company of the Southwest	980,835	44,662	0	0	6,273	2,038

LIFE, ACCIDENT & HEALTH INSURERS
in thousands of dollars

Explanation of notes to Financial Summaries appears on page 38

FOREIGN AND ALIEN COMPANIES	Total Admitted Assets	Capital and Surplus	MI Casualty Premiums	MI Casualty Loss Incurred	MI Life Premiums	MI Life Loss Paid
Life Insurance Co of North America	2,032,582	190,273	10,048	6,406	3,387	8,359
Life Insurance Company of Illinois	60,054	25,731	0	0	2	0
Life Insurance Company of Virginia	4,818,185	314,387	61	41	47,931	8,476
Life Investors Insurance Co of Amer	2,214,754	158,535	9,346	7,992	6,941	3,544
Life of Boston Insurance Company	20,871	5,374	0	0	71	53
Life of Indiana Insurance Company 1	0	0	0	0	0	0
Life Reassurance Corp. of America	687,466	163,002	0	0	0	81
LIFEUSA Insurance Company	135,484	10,074	0	0	8,241	367
Lincoln America Life Insurance Co	92,432	17,706	0	0	12	25
Lincoln Benefit Life Company	88,560	38,377	1	0	18,768	6,503
Lincoln Income Life Insurance Co	304,369	33,204	0	0	7	0
Lincoln Liberty Life Insurance Co.	126,297	9,569	0	0	5	0
Lincoln National Life Insurance Co	18,788,760	907,341	28,231	22,129	15,002	70,164
Lincoln National Life Reinsurance Co	215,477	49,317	0	0	0	0
Lincoln Security Life Ins Co of CT	20,756	6,844	0	0	12	0
London Pacific Life & Annuity Co	222,660	18,786	0	0	10,448	116
Lone Star Life Insurance Company	246,059	23,221	234	278	62	26
Loyal American Life Insurance Co	187,432	30,463	6	7	522	486
Loyalty Life Insurance Company	447,217	35,101	0	14	1,308	1,521
Lutheran Brotherhood Var Ins Prod Co	140,089	19,236	2	0	4,715	123
Madison National Life Ins Co, Inc.	66,450	9,834	1,398	1,505	1,866	1,226
Main Life Insurance Company	5,439	4,110	0	0	119	0
Mammoth Life & Accident Ins Company	29,028	3,719	54	12	1,045	614
Manhattan Life Insurance Company	501,371	41,910	0	0	341	1,453
Manhattan National Life Insurance	200,743	17,040	0	0	678	3,226
Manufacturers Life Ins Co (USA)	455,260	23,644	0	0	477	62
Manufacturers Life Ins Co of Amer	65,786	38,210	0	0	120	1
Marquette National Life Ins Company	906,598	31,547	0	0	0	0
Massachusetts Casualty Ins. Company	124,539	19,234	1,262	1,072	0	0
Massachusetts General Life Ins Co	651,658	62,647	70	75	4,267	2,236
Massachusetts Indemnity & Life	1,357,204	452,111	3,293	1,275	31,484	9,784
Maxicare Life and Health Ins Co	3,820	3,104	0	0	0	0
MBL Life Assurance Corporation	194,479	33,390	0	0	218	2,259
Medical Life Insurance Company	52,375	21,789	37	31	56	15
Medico Life Insurance Company	56,790	9,689	4	1	30	0
Mega Life and Health Ins Co (The)	72,638	15,080	72	11	5	3
Merc & Gen Life Reassur of America	55,160	28,832	0	0	0	0
Meridian Life Insurance Company	69,227	8,384	2	0	1,755	1,172
Merit Life Insurance Company	504,226	142,948	0	0	357	156
Merrill Lynch Life Insurance Co	3,883,811	130,527	0	0	26,083	4,245
METLIFE Security Ins Company of LA	533,717	95,507	0	0	0	95
METLIFE Security Insurance Company	70,793	43,028	0	0	0	6,775
Metropolitan Insurance & Annuity Co	3,502,674	204,114	0	0	10,823	7,107
Metropolitan Tower Life Ins Company	97,357	19,529	0	0	1,253	274
MIC Life Insurance Corporation	209,170	56,254	2,505	705	1,831	563
Mid-Continent Life Insurance Company	131,443	31,525	0	0	39	1
Mid-South Insurance Company	55,150	22,482	3	2	0	0
Mid-West National Life Ins Co of TN	58,156	14,129	24	44	29	62
Middle Atlantic Life Insurance Co	16,281	1,922	0	0	0	0
Midland National Life Insurance Co	1,120,862	214,548	30	-77	8,006	2,637
Midwest Security Life Insurance Co	39,095	6,030	189	24	21	0
Midwestern Nat'l Life Ins Co of OH	58,263	8,932	0	0	55	18
Midwestern United Life Insurance Co	262,279	44,242	0	0	1,564	2,438
MII Life, Incorporated	12,171	7,236	0	0	0	0
MML Bay State Life Insurance Co	61,283	27,184	0	0	557	2
MML Life Insurance Company	38,266	10,120	0	0	249	129
MML Pension Insurance Company	247,046	34,053	0	0	1,109	1,989
Modern Income Life Insurance Company	58,029	10,000	0	0	20	23
Monarch Life Insurance Company	4,477,608	99,618	6,186	4,824	6,153	10,511
Montgomery Ward Life Insurance Co	239,287	81,090	2,594	978	2,244	1,350
Monumental General Insurance Co	237,548	47,174	6,525	6,055	3,884	2,279
Monumental Life Insurance Company	1,485,897	102,388	-222	231	5,636	3,575
Mony Life Insurance Co of America	1,274,214	58,345	0	0	589	98
Motorists Life Insurance Company	83,798	31,492	0	0	63	65
Mountain States Life Ins Co of Amer	13,430	2,601	0	0	1	0
Munich American Reassurance Company	127,373	38,282	0	0	0	0
Nacolah Life Insurance Co. of Texas	326,854	26,904	857	221	1,431	600
National American Life Ins Co of Pa	92,414	7,522	107	42	3	0
National Benefit Life Insurance Co	477,451	65,170	132	92	2,326	1,666
National Farmers Union Life Ins Co	168,159	10,029	0	0	5	12

FOREIGN AND ALIEN COMPANIES	Total Admitted Assets	Capital and Surplus	MI Casualty Premiums	MI Casualty Loss Incurred	MI Life Premiums	MI Life Loss Paid
National Fidelity Life Insurance Co	419,204	64,115	0	0	1,091	1,297
National Group Life Insurance Co	40,390	10,615	0	0	1	0
National Health Insurance Company	122,043	22,336	1,964	1,436	1,500	72
National Heritage Insurance Company	604,265	2,610	0	0	0	0
National Home Life Assurance Co	5,326,969	363,332	2,840	1,408	3,611	15,143
National Liberty Life Insurance Co	230,378	59,842	47	19	19	20
National Old Line Insurance Company	630,742	109,894	10	0	1,377	424
National Pension Life Insurance Co	8,200	7,896	0	0	0	0
National States Insurance Company	2,229,069	52,218	7	36	1,166	2,272
National Term Life Insurance Co	4,152	3,388	61	34	132	0
National Western Life Insurance Co	1,889,507	63,680	0	0	13,457	4,765
Nationwide Life Insurance Company	12,337,304	391,473	4,895	3,713	7,137	65,817
Network America Life Insurance Co	8,639	5,168	0	0	0	0
New England General Life Ins Co	7,524	7,413	0	0	0	0
New England Variable Life Ins Co	161,709	56,986	0	0	3,269	514
New Jersey Life Insurance Company	161,611	10,024	0	0	795	366
New York Life & Health Insurance Co	18,664	13,546	838	356	0	0
New York Life Ins & Annuity Corp	10,506,751	497,953	0	0	22,232	18,368
North Amer Co for Life & Health Ins	2,073,824	113,268	140	4	10,528	962
North American Insurance Company	17,402	6,717	690	364	1,052	11
North American Life and Casualty Co	1,269,005	122,017	7,324	4,039	12,281	2,889
North American Reassurance Company	644,324	70,084	0	0	0	0
North American Security Life Ins Co	1,090,138	24,251	0	0	680	6,935
North Central Life Insurance Co	164,024	11,865	232	212	596	420
Northbrook Life Insurance Company	455,186	33,661	2	-9	17,947	3,519
Northern Life Insurance Company	2,061,569	85,017	0	0	4,380	2,979
Northwestern National Life Ins Co	4,908,637	290,337	3,859	4,029	16,783	12,353
NYLIFE Insurance Company of Arizona	12,622	10,771	0	0	84	0
Occidental Life Insurance Co of NC	204,466	10,935	3	2	350	135
Ohio Life Insurance Company	296,172	30,135	0	0	1,067	773
Ohio National Life Asr Corporation	267,392	43,822	429	130	3,354	634
Ohio State Life Insurance Company	544,214	78,282	3	5	1,555	1,250
Old American Insurance Company	130,401	45,059	103	50	305	111
Old Line Life Ins Co of America	791,953	130,954	0	0	1,801	1,280
Old Reliance Insurance Company	11,708	2,188	0	0	11	3
Old Republic Life Insurance Company	114,673	26,956	266	55	159	185
Omaha Financial Life Insurance Co	11,461	11,317	0	0	0	0
Optimum Re Insurance Company	14,281	7,859	0	0	0	0
Ozark National Life Ins Co - MO	28,379	10,517	0	0	20	0
Pacific Fidelity Life Insurance Co	1,078,053	59,240	235	429	558	1,026
Pan-American Assurance Company	7,998	6,318	0	0	549	99
Paragon Life Insurance Company	14,722	4,470	0	0	191	0
Paul Revere Life Insurance Company	1,855,518	192,987	14,587	10,412	1,327	1,847
Paul Revere Protective Life Ins Co	435,855	40,638	0	0	53	8
Paul Revere Variable Annuity Ins Co	957,541	57,784	0	0	7	0
Pekin Life Insurance Company	203,691	43,109	4	0	17	1
Peninsular Life Insurance Company	70,302	5,578	0	-1	1	1
Penn Insurance & Annuity Company	592,891	28,820	0	0	874	594
Pennsylvania Life Insurance Company	464,198	104,245	3,318	1,249	324	270
Peoples Security Life Insurance Co	3,046,768	189,195	1	0	936	671
PFL Life Insurance Company	556,616	70,719	10,931	3,575	545	406
Pharmacists Life Insurance Company	6,244	3,240	0	0	0	0
PHF Life Insurance Company	310,094	33,368	6,734	5,006	5,911	3,094
Philadelphia American Life Ins Co	122,904	20,209	80	123	118	316
Philadelphia Life Insurance Company	1,325,938	117,350	14	10	1,474	2,267
Philadelphia-United Life Ins Co	36,423	16,433	3	0	98	31
Phoenix American Life Insurance Co	175,888	13,027	0	0	0	19
Physicians Life Insurance Company	118,561	25,228	0	0	759	296
Pioneer Life Insurance Co of IL	421,051	44,299	3,485	612	84	153
Pioneer Security Life Insurance Co	17,336	3,793	0	0	31	0
PM Group Life Insurance Company	397,799	69,051	609	616	97	61
Prairie States Life Insurance Co	258,897	12,676	0	0	23	10
Preferred Risk Life Insurance Co	170,895	42,801	13	0	422	379
Premier Life Insurance Company	8,531	6,695	0	0	20	0
Presidential Life Insurance Company	2,335,525	103,003	0	0	3,602	2,880
Principal National Life Ins Company	526,136	29,034	0	0	501	412
Progressive American Life Ins Co	34,513	31,667	0	0	0	0
Protective Life Insurance Company	1,886,784	154,563	328	196	1,900	8,279
Provident Life & Accident Ins Co	4,925,131	779,114	35,019	20,042	9,976	6,614
Provident Life Insurance Company	178,174	17,490	0	0	598	137

Explanation of notes to Financial Summaries appears on page 38

FOREIGN AND ALIEN COMPANIES	Total Admitted Assets	Capital and Surplus	MI Casualty Premiums	MI Casualty Loss Incurred	MI Life Premiums	MI Life Loss Paid
Provident National Assurance Co	7,907,635	197,782	0	0	8,078	1,169
Providentmutual Life & Ann Co - Amer	338,481	16,118	174	150	109	64
Providers Fidelity Life Insurance	34,430	18,683	15	2	0	0
Pruco Life Insurance Company	4,653,845	313,600	0	0	17,736	7,654
Pyramid Life Insurance Company	83,740	22,292	11	-3	29	131
Quinet Life & Casualty Insurance Co	3,490	3,264	0	0	0	0
Reliable Life Insurance Company	382,289	46,212	12	0	59	82
Reliance Standard Life Insurance Co	1,561,214	114,734	1,269	817	1,511	5,658
Republic-Vanguard Life Insurance Co.	59,365	35,707	7	0	54	0
Reserve Life Ins Co	0	0	0	0	0	0
Royal Life Insurance Co of America	180,958	42,864	0	0	205	0
Safeco Life Insurance Company	5,373,117	191,030	6,164	3,647	23,432	7,732
Safeco National Life Insurance Co	17,229	13,982	0	0	2	1
Saint Louis Reinsurance Company	43,499	16,371	0	0	0	0
SantaFe Insurance Company	3,810	2,585	0	0	0	0
Savers Life Insurance Co of America	238,020	76,362	0	0	0	0
Secura Life Insurance Company	47,939	3,311	0	0	3,958	600
Security Assurance Company	22,540	13,630	6	35	0	9
Security Equity Life Insurance Co	6,167	5,747	0	0	0	0
Security First Life Insurance Co	1,047,349	64,853	0	0	0	655
Security Life Ins Co of America	92,823	18,310	1,871	1,760	124	51
Security Life of Denver Ins Company	1,463,310	219,505	58	9	8,576	240
Security of America Life Ins Co	160,658	30,945	90	47	36	2
Security-Connecticut Life Ins Co	893,366	139,637	147	5	6,607	3,657
Sentry Investors Life Ins Co	30,263	15,626	0	0	1	24
Sentry Life Insurance Company	1,112,768	139,301	3,106	3,573	2,891	6,989
Sharenet Insurance, Inc.	3,052	2,535	17	3	1	0
Shelby Life Ins Co of Shelby Ohio	79,061	7,855	0	0	22	40
Signature Life Ins of America	7,412	7,145	31	22	0	0
SMA Life Assurance Company	2,020,375	143,869	772	332	4,139	1,914
Sooner Life Insurance Company	3,357	3,241	0	0	0	0
Southern Security Life Insurance Co	16,740	6,677	11	0	0	0
Southland Life Insurance Company	971,960	177,137	10	18	119	185
Sovereign Life Insurance Co of CA	290,331	37,221	0	0	874	1,586
Springfield Life Insurance Company	90,309	13,012	586	240	312	563
Standard Life and Accident Ins. Co.	257,312	47,308	577	423	34	42
Standard Life Insurance Co of IN	88,555	8,715	2	4	179	464
Standard of America Life Ins Co	64,792	53,301	0	0	0	0
Standard Security Life Ins Co of NY	124,690	32,662	8,741	3,791	2	0
State Auto Life Insurance Company	10,681	6,696	0	0	149	0
State Bond & Mortgage Life Ins Co	488,438	24,653	0	0	1,945	38
State Farm Annuity & Life Ins Co	5,439	5,389	0	0	0	0
State Farm Life Insurance Company	12,132,288	1,475,471	0	0	56,292	20,718
Statesman Life Insurance Company	3,183	2,205	0	0	0	0
Statesman National Life Insurance Co	17,789	4,607	290	139	10	11
Sterling Investors Life Ins Company	21,272	6,024	342	26	25	0
Summit National Life Insurance Co	174,055	34,864	0	0	3,638	2,199
Sun Life Assur. Co. of Canada (US)	5,116,809	268,594	0	0	3,276	4,572
Sun Life Insurance Company of Amer.	5,195,862	299,615	16	0	10,301	25,978
Supreme Life Insurance Co of Amer	52,712	1,224	46	16	305	516
Surety Life Insurance Company	70,133	35,301	2	26	899	216
Swiss-Am Reassurance Company	21,472	11,421	0	0	0	0
Templeton Funds Annuity Company	14,086	7,625	0	0	0	0
Time Insurance Company	819,412	229,884	19,047	11,847	2,032	872
Trans Pacific Life Insurance Co	20,377	12,629	0	0	0	0
Trans World Assurance Company	144,673	24,168	0	0	57	8
Trans-General Life Insurance Company	10,618	6,750	0	0	2	0
Transamerica Assurance Company	29,801	7,472	0	0	161	60
Transamerica Life Ins & Annuity Co	8,433,439	237,350	0	0	2,505	1,264
Transamerica Occidental Life of Ca	7,661,612	440,149	6,882	-83	17,037	17,549
Transport Life Insurance Company	421,278	97,364	7,370	2,826	993	117
Travelers Insurance Co (Life Dept)	33,027,614	2,009,875	35,858	33,947	33,454	43,070
Travelers Insurance Co of Illinois	143,829	45,837	344	421	19	20
Travelers Life & Annuity Company	3,791,549	493,031	0	0	71	1,349
Travelers Life Insurance Company	1,047,624	63,204	0	0	6	0
Trustmark Life Insurance Company	99,393	15,118	0	0	0	0
U.S. National Heritage Life Ins. Co.	51,515	5,044	0	0	1,849	7
Underwriters Life Insurance Company	4,417	-2,840	188	116	5	0
Union Bankers Insurance Company	182,977	27,520	2,621	1,698	375	407
Union Fidelity Life Ins Co of Trevos	266,127	122,867	1,233	713	226	174

Explanation of notes to Financial Summaries appears on page 38

FOREIGN AND ALIEN COMPANIES	Total Admitted Assets	Capital and Surplus	MI Casualty Premiums	MI Casualty Loss Incurred	MI Life Premiums	MI Life Loss Paid
Union Labor Life Insurance Company	1,920,519	62,517	2,901	2,039	689	2,432
Union Security Life Insurance Co	6,167	5,747	0	0	0	0
United American Insurance Company	639,561	154,365	9,036	5,381	1,182	584
United Companies Life Insurance Co.	1,075,243	50,554	0	0	212	75
United Equitable Life Insurance Co 3	0	0	0	0	0	0
United Family Life Insurance Company	347,124	29,769	0	0	5,475	5
United Fidelity Life Insurance Co	366,336	20,000	93	-362	694	648
United Health and Life Insurance Co	29,573	12,078	372	162	28	0
United Home Life Insurance Company	43,440	6,999	17	9	814	609
United Independent Life Insurance Co	3,222	3,094	0	0	0	0
United Insurance Company of America	2,220,956	987,709	1,141	569	11,113	5,618
United Investors Life Insurance Co	598,585	148,977	0	0	2,653	340
United of Omaha Life Insurance Co	4,366,210	298,824	4,683	2,918	29,392	21,503
United Olympic Life Insurance Co	829,280	25,592	377	385	2,452	1,410
United Pacific Life Insurance Co	5,550,038	278,100	0	0	9,890	26,041
United Presidential Life Ins Co	603,356	56,715	0	0	10,926	4,395
United Services Life Insurance Co	631,354	70,061	2	0	289	184
United States Life Ins Co in NYC	1,175,176	149,195	69	225	367	317
United Teacher Associates Ins Co	876,499	49,474	0	0	1,566	3,625
United Wisconsin Life Insurance Co	14,283	7,879	15,894	0	628	92
United World Life Insurance Company	67,765	24,179	0	-1	175	55
Universal Guaranty Life Insurance	95,394	13,223	0	0	389	218
Universal Underwriters Life Ins Co	142,630	48,790	2,109	663	1,594	398
University Life Ins Co of America 1	0	0	0	0	0	0
UNUM Life Insurance Company	4,484,914	107,161	246	674	1,395	2,057
UNUM Life Insurance Company of Amer	2,686,009	446,553	34,979	13,272	9,318	8,246
UNUM Pension & Insurance Company	734,191	36,284	0	0	122	287
USAA Annuity & Life Insurance Co	1,673,745	78,368	0	0	2,707	765
USAA Life Insurance Company	1,355,390	165,968	268	208	2,541	860
USAble Insurance Company	8,444	6,136	0	0	0	0
USG Annuity & Life Company	1,569,980	88,011	0	0	8,179	273
USLife Credit Life Insurance Co	206,349	44,224	2,953	2,214	2,664	1,314
Utica National Life Insurance Co	102,260	7,438	0	0	71	4
Valley Forge Life Insurance Company	359,461	93,978	26	0	6,245	1,958
Variable Annuity Life Insurance Co	12,461,123	324,457	0	0	0	54,755
Vasa Life Insurance Company	3,200	3,200	0	0	188	322
Vermont Life Insurance Company	356,352	18,683	0	0	2,393	1,255
Veterans Life Insurance Company	197,346	49,978	509	115	2,942	1,774
Victory Life Insurance Company	346,668	26,650	1	0	105	182
Volunteer State Life Insurance Co	539,256	67,329	1,249	261	4,189	735
Washington National Insurance Co	1,711,133	189,128	8,821	20,031	4,548	1,329
Wellington Life Insurance Company	7,149	6,015	0	0	0	0
West Coast Life Insurance Company	443,516	65,070	4,540	1,957	4,814	2,403
Western Diversified Life Insurance	54,237	14,525	5,150	3,395	3,767	2,081
Western Fidelity Insurance Company	20,144	7,004	845	302	2	0
Western Life Insurance Company	884,027	80,270	5,613	3,607	2,507	1,642
Western National Life Insurance Co	4,373,930	241,534	0	0	23,715	25,999
Western Reserve Life Asr Co of Ohio	618,768	30,994	0	0	23,538	3,411
Western Security Life Insurance Co	18,764	11,530	0	0	1	0
Western States Life Insurance Co	549,023	92,219	1	0	1,221	398
Western-Southern Life Assurance Co	835,764	70,917	0	0	8,105	3,548
Westfield Life Insurance Company	184,223	30,956	0	0	1,663	359
William Penn Life Assur Co of Amer	40,836	4,048	0	0	207	11
Wisconsin National Life Ins Co	278,591	31,027	34	11	4,157	2,656
World Service Life Ins Co of CO	45,866	27,165	0	0	0	0
Xerox Financial Service Life Ins Co	2,792,038	92,168	0	0	35,106	3,899
Zale Life Insurance Company	10,814	6,511	0	0	0	0
Zurich American Life Insurance Co	128,817	30,744	1	0	2,895	255
SUBTOTALS	656,457,391	49,502,710	849,464	537,785	2,006,878	1,763,826
MUTUAL						
Acacia Mutual Life Insurance Co.	813,131	85,643	3	4	481	961
American Mutual Life Insurance Co	873,286	84,832	8	7	6,344	2,786
American Republic Insurance Company	408,100	49,275	334	237	207	322
American United Life Insurance Co	4,085,775	166,497	4,084	3,333	14,479	14,716
Ameritas Life Insurance Corp.	1,330,780	115,490	2,039	1,674	1,286	719

LIFE, ACCIDENT & HEALTH INSURERS
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Explanation of notes to Financial Summaries appears on page 38

FOREIGN AND ALIEN COMPANIES	Total Admitted Assets	Capital and Surplus	MI Casualty Premiums	MI Casualty Loss Incurred	MI Life Premiums	MI Life Loss Paid
Baltimore Life Insurance Co., The	280,758	28,050	0	0	39	2
Bankers Mutual Life Insurance Co	129,601	13,966	0	0	1,428	1,034
Benefit Trust Life Insurance Co	347,649	77,009	12,903	8,455	1,163	628
Berkshire Life Insurance Company	795,905	43,862	164	10	626	595
Boston Mutual Life Insurance Co	298,339	33,322	476	258	536	159
Central Life Assurance Company	2,201,564	142,002	642	566	4,243	8,302
Central States Health & Life- Omaha	132,555	33,320	244	132	51	11
Century Life of America	1,640,193	84,799	32	8	8,861	2,636
Chicago Metropolitan Mutual Asr	51,225	1,349	0	0	0	0
Christian Mutual Life Insurance Co	53,104	3,696	0	0	291	35
Columbian Mutual Life Insurance Co	302,835	18,508	0	1	387	20
Commercial Travelers Mutual Ins Co	25,778	8,306	273	124	0	0
Connecticut Mutual Life Ins Co	11,132,912	464,557	1,949	1,125	16,575	13,187
Covenant Life Insurance Company	370,279	43,310	0	0	2,213	774
CUNA Mutual Insurance Society	1,248,861	220,262	14,984	11,277	8,112	5,641
Educators Mutual Life Insurance Co	126,716	27,726	0	0	3	0
Employees Life Company (Mutual)	50,298	6,023	8	5	151	48
Equitable Life Asr Soc of the US	50,301,569	1,124,054	21,888	13,503	152,430	363,345
Farmers & Traders Life Insurance Co	188,110	12,421	9	24	180	167
Federal Life Insurance Co (Mutual)	175,969	36,849	19	19	352	479
Fidelity Life Association	284,319	107,230	0	0	144	135
Fidelity Mutual Life Insurance Co	1,236,568	52,788	425	47	2,446	1,798
General American Life Insurance Co	6,052,441	232,309	2,652	3,008	14,893	6,181
Golden State Mutual Life Insurance	117,724	7,859	67	21	905	365
Guarantee Mutual Life Company	686,668	61,765	2,106	1,489	6,960	3,729
Guarantee Trust Life Insurance Co	150,713	24,746	4,576	3,632	1,268	973
Guardian Life Insurance Co of Amer.	6,159,654	655,902	31,550	27,298	8,078	2,687
Home Life Insurance Company	4,405,311	171,380	525	321	8,792	7,262
Homesteaders Life Company	1,747,867	89,182	76	56	4,472	3,282
Illinois Mutual Life & Casualty	332,365	41,060	1,360	602	409	118
Indianapolis Life Insurance Company	983,572	83,530	303	114	4,993	3,112
Industrial Casualty Insurance Co	18,762	10,028	5	-3	1	0
Inter-American Ins Co of Illinois	139,567	7,001	3,634	1,917	7,433	3,239
Iowa State Travelers Mutual Assur Co 1	0	0	0	0	0	0
John Hancock Mutual Life Ins Co	33,749,545	1,417,311	23,914	18,136	124,070	140,231
Lafayette Life Insurance Company	463,845	33,025	1,361	614	5,916	3,598
Massachusetts Mutual Life Ins Co	27,228,729	1,192,144	12,836	8,264	77,674	50,008
Metropolitan Life Insurance Company	103,228,410	4,306,455	23,395	43,337	197,187	1,281,448
Midland Mutual Life Insurance Co	939,137	49,303	54	7	4,696	4,504
Ministers Life A Mutual Life Ins	224,563	14,418	749	519	712	264
Minnesota Mutual Life Ins Co	5,453,176	195,544	5,565	0	28,727	13,530
Mutual Benefit Life Insurance Co	13,482,112	439,283	54,452	46,109	23,157	22,783
Mutual Life Insurance Company of NY	17,995,935	581,065	4,251	2,369	14,835	11,937
Mutual of America Life Insurance Co	4,959,135	247,478	0	0	2,320	14,494
Mutual of Omaha Insurance Company	2,134,991	652,438	19,628	13,173	0	0
Mutual Security Life Insurance Co 3	0	0	0	0	0	0
Mutual Service Life Insurance Co	482,823	17,767	417	397	898	971
Mutual Trust Life Insurance Company	513,616	44,904	176	188	7,893	1,984
National Guardian Life Insurance Co	424,332	35,506	19	2	417	311
National Life Insurance Company	4,043,313	189,536	2,396	1,282	9,769	9,784
National Masonic Provident Asn	3,428	1,110	18	14	8	7
National Travelers Life Company	322,605	29,117	687	1,027	1,480	620
New England Mutual Life Ins Company	17,123,279	551,476	3,110	2,601	34,770	17,466
New York Life Insurance Company	39,876,334	2,405,025	10,460	9,601	69,685	64,219
North Carolina Mutual Life Ins	211,446	9,451	21	27	983	706
Northwestern Mutual Life Insurance	31,377,125	1,440,564	8,910	5,951	112,910	60,209
Ohio National Life Insurance Co	2,641,488	125,107	808	1,019	4,019	5,101
Pacific Mutual Life Insurance Co	9,783,343	309,084	744	495	14,366	56,856
Pan-American Life Insurance Company	2,107,857	104,617	517	362	149	74
Penn Mutual Life Insurance Company	5,759,955	195,199	364	260	0	14,504
Phoenix Mutual Life Insurance Co	6,391,304	327,153	7,582	3,215	14,715	10,329
Physicians Mutual Insurance Company	504,623	207,242	6,140	4,022	0	0
Principal Mutual Life Insurance Co	27,541,262	1,143,069	12,486	8,426	35,295	33,275
Protected Home Mutual Life Ins Co	130,113	6,612	13	6	380	145
Provident Mutual Life Insurance Co.	2,936,787	173,338	103	-13	2,649	2,730
Prudential Insurance Co of America	133,456,033	5,392,878	124,742	97,548	135,662	194,363
Security Benefit Life Insurance Co	2,397,813	70,287	1	1	885	2,541
Security Mutual Life Ins Co of NY	889,493	37,003	199	96	768	1,589
Shenandoah Life Insurance Company	454,675	27,958	1,028	840	902	345
Standard Insurance Company	2,134,344	170,243	198	2,050	100	19

Explanation of notes to Financial Summaries appears on page 38

FOREIGN AND ALIEN COMPANIES	Total Admitted Assets	Capital and Surplus	MI Casualty Premiums	MI Casualty Loss Incurred	MI Life Premiums	MI Life Loss Paid
State Life Insurance Company	211,648	19,062	99	56	2,980	1,680
State Mutual Life Asr Co of America	6,103,539	216,321	7,614	6,452	6,846	5,783
Union Central Life Insurance Co	3,075,574	134,514	371	-170	4,217	19,900
Unity Mutual Life Insurance Company	579,493	14,833	1	0	37	24
USA Life One Insurance Co of Indiana	36,675	9,836	0	0	14	27
Western & Southern Life Ins Co	3,582,771	514,452	713	1,027	10,105	14,092
Woodmen Accident and Life Company	477,460	49,517	7,269	5,522	2,085	1,095
World Insurance Company	113,703	11,294	59	61	59	231
SUBTOTALS	615,228,655	27,582,448	450,808	364,161	1,235,572	2,513,224
US BRANCH OF ALIEN						
Gerling Global Life Insurance Co	63,784	7,283	0	0	0	0
SUBTOTALS	63,784	7,283	0	0	0	0
GRAND TOTALS	1,271,749,830	77,092,441	1,300,272	901,945	3,242,450	4,277,050
FRATERNAL BENEFIT SOCIETIES						
MICHIGAN FRATERNALS						
Gleaner Life Insurance Society	282,868	19,512	34	28	23,981	10,187
Lutheran Fraternaties of Amer. Life	16,175	184	0	0	895	1,487
North American Benefit Association	116,319	29,203	0	0	2,496	1,412
SUB-TOTALS	415,363	48,900	34	28	27,372	13,086
FOREIGN AND ALIEN FRATERNALS						
AID Association for Lutherans	8,021,961	478,444	3,000	1,489	47,760	24,101
Alliance of Poles of America	8,403	1,469	0	0	49	94
Alliance of Transylvanian Saxons	11,949	1,940	0	0	64	8
American Fraternal Union	18,574	1,039	3	2	139	108
American Slovenian Catholic Union	28,074	4,726	2	4	7	7
Association of Lithuanian Workers	1,210	546	0	0	5	2
Baptist Life Association	12,744	715	5	0	80	53
Bnai Zion	6,430	733	0	0	1	1
Catholic Family Life Insurance	104,994	15,692	7	2	362	203
Catholic Knights Insurance Society	263,099	31,165	40	159	58	22
Catholic Knights of America	23,178	1,814	3	3	32	14
Catholic Ladies of Columbia	7,395	1,812	0	0	0	1
Catholic Order of Foresters	272,630	39,006	0	0	625	323
Catholic Workman	17,968	4,461	0	0	5	4
Croatian Catholic Union of the USA	6,419	1,635	0	0	9	9
Croatian Fraternal Union of America	99,704	10,979	14	10	441	154
CSA Fraternal Life	74,987	7,717	1	1	103	74
Czech Catholic Union	5,838	1,646	0	0	1	4
Danish Brotherhood in America	8,912	1,637	0	0	25	19
Degree of Honor Protective Assoc.	63,063	7,523	0	0	228	366
Employees Mutual Benefit Association	3,889	669	17	16	1	0
Equitable Reserve Association	68,539	17,665	10	18	204	202
Federation Life Insurance of Amer	5,293	1,368	0	0	10	16
First Cath Slovak Union of USA & CAN	73,933	7,331	0	0	153	66
First Catholic Slovak Ladies Assoc.	126,698	34,849	0	0	76	25
Greater Beneficial Union of Pitts	71,191	3,317	0	0	338	278
Greek Catholic Union of the USA	135,081	5,978	0	0	590	241
Holy Family Society of the USA	13,074	5,475	8	2	169	58
Hungarian Reformed Federation of Am	22,686	7,648	0	1	41	49
Independent Order of Foresters (US)	2,583,116	450,260	55	85	9,939	5,638
Independent Order of Vikings	2,850	538	0	0	23	4
Knights of Columbus	3,105,026	410,237	156	0	13,945	5,966
Ladies Penn Slovak Catholic Union	11,531	4,605	0	0	0	1
Lithuanian Alliance of America	3,559	1,604	0	0	1	5
Lithuanian Catholic Alliance	2,250	933	0	0	1	2

LIFE, ACCIDENT & HEALTH INSURERS
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Explanation of notes to Financial Summaries appears on page 38

FOREIGN AND ALIEN FRATERNALS	Total Admitted Assets	Capital and Surplus	MI Casualty Premiums	MI Casualty Loss Incurred	MI Life Premiums	MI Life Loss Paid
Loyal Christian Benefit Association	66,356	9,123	0	0	104	112
Lutheran Brotherhood	6,245,860	340,784	1,159	710	21,714	10,767
Mennonite Mutual Aid Association	90,397	17,647	743	785	295	57
Modern Woodmen of America	1,580,940	186,530	28	23	5,572	2,582
Mutual Benef Assn of Rail Tran Empls	13,717	638	0	0	0	0
National Catholic Soc of Foresters	78,563	17,453	0	0	61	23
National Fraternal Soc of the Deaf	9,523	617	1	1	11	20
National Mutual Benefit	93,311	16,383	0	0	14	12
National Slovak Society of the USA	32,392	1,099	0	0	167	56
North American Union Life Asr Soc	4,108	1,517	1	0	0	6
Northern Fraternal Life Insurance	1,753	367	0	0	343	142
Order of United Comm Traveler of Am	30,758	23,804	475	205	8	6
Police and Firemans Insurance Assoc	35,210	14,393	26	4	21	0
Polish Falcons of America	17,854	3,348	0	0	95	116
Polish Nat'l Alliance of Brooklyn	8,576	3,610	0	0	0	1
Polish Nat'l Alliance of US of NA	236,997	31,124	0	0	696	534
Polish National Union of America	22,788	5,912	0	0	41	42
Polish Roman Catholic Union of Amer	71,854	13,517	0	0	539	407
Polish Union of America	7,388	747	0	0	4	3
Polish Union of the U.S. of N. Amer	8,243	3,213	0	0	2	3
Polish Women's Alliance of America	39,720	6,807	0	0	238	189
Royal Neighbors of America	443,028	142,149	0	0	233	308
Russian Independent Mutual Aid Soc.	1,263	501	0	0	0	0
Serb National Federation	13,494	2,596	0	2	39	17
Slovak Catholic Sokol	39,920	10,346	0	0	22	30
Slovak Gymnastic Union Sokol of US	7,764	2,838	0	0	1	5
Slovene National Benefit Society	58,260	4,728	8	7	216	160
Sons of Norway	102,281	6,201	3	1	85	63
Supreme Council of the Royal Arcanum	43,267	14,755	0	0	1	4
Travelers Protective Assoc of Amer.	15,852	13,496	207	184	0	0
U.S. Letter Carriers Mutual Benefit	53,527	12,125	256	242	178	52
Ukrainian Fraternal Association	13,366	3,385	2	0	35	39
Ukrainian Nat'l Aid Assoc of Amer	6,588	522	0	0	57	44
Ukrainian National Association, Inc	62,685	19,900	4	0	157	127
Union & League of Romanian Soc	2,137	494	0	0	7	24
United Lutheran Society	7,696	1,007	0	0	12	13
United Russian Orthodox Brotherhood	4,692	1,732	0	0	45	6
United Societies of U.S.A.	9,365	620	0	0	17	10
Western Fraternal Life Association	87,303	9,961	0	0	442	341
William Penn Association	95,624	11,341	25	13	235	203
Woodmen of the World Life Ins Soc	2,385,899	233,071	7	0	216	142
Workmen's Benefit Fund of the U.S.A	38,852	4,147	-1	0	3	3
Workmen's Circle	13,411	3,379	0	0	0	0
SUB-TOTALS	27,489,327	2,765,104	6,269	3,938	107,413	54,784
GRAND TOTALS	27,904,690	2,814,003	6,302	3,967	134,785	67,870

Explanation of notes to Financial Summaries appears on page 38

LIFE, ACCIDENT & HEALTH INSURERS
in thousands of dollars

	Total Admitted Assets	Capital and Surplus	MI Life Premiums	MI Life Loss Incurred	Market Share (%)
SUMMARY OF THE 20 LARGEST LIFE & ANNUITY CARRIERS IN MICHIGAN					
Jackson National Life Insurance Co	10,602,359	418,232	292,357	97,384	7.30
Metropolitan Life Insurance Company	103,228,410	4,306,455	197,187	1,281,448	4.92
IDS Life Insurance Company	15,584,591	430,100	158,081	36,090	3.95
Equitable Life Asr Soc of the US	50,301,569	1,124,054	152,430	363,345	3.81
Prudential Insurance Co of America	133,456,033	5,392,878	135,662	194,363	3.39
John Hancock Mutual Life Ins Co	33,749,545	1,417,311	124,070	140,231	3.10
Northwestern Mutual Life Insurance	31,377,125	1,440,564	112,910	60,209	2.82
Aetna Life Insurance Company	52,342,636	1,760,219	105,682	262,780	2.64
Alexander Hamilton Life of America	3,844,121	167,114	77,902	27,599	1.95
Massachusetts Mutual Life Ins Co	27,228,729	1,192,144	77,674	50,008	1.94
Great West Life Assurance Company	3,856,679	118,331	71,339	48,018	1.78
New York Life Insurance Company	39,876,334	2,405,025	69,685	64,219	1.74
Great American Life Insurance Co	3,781,130	191,744	62,449	18,261	1.56
Kemper Investors Life Insurance Co	6,072,006	162,036	60,781	30,376	1.52
State Farm Life Insurance Company	12,132,288	1,475,471	56,292	20,718	1.41
Equitable Variable Life Ins Co	9,525,617	528,810	54,032	48,268	1.35
Connecticut General Life Ins Co	37,407,344	1,067,162	51,625	25,726	1.29
Life Insurance Company of Virginia	4,818,185	314,387	47,931	8,476	1.20
Manufacturers Life Insurance Co. The	10,983,591	338,809	44,663	66,528	1.12
Fidelity and Guaranty Life Ins Co	4,428,851	254,163	40,202	5,887	1.00
TOTALS:	594,597,142	24,505,010	1,992,956	2,849,934	49.78

	Total Admitted Assets	Capital and Surplus	MI Casualty Premiums	MI Casualty Loss Incurred	Market Share (%)
SUMMARY OF THE 20 LARGEST ACCIDENT & HEALTH CARRIERS IN MICHIGAN					
Blue Cross & Blue Shield of Mich.	1,802,527	427,085	4,760,260	4,379,135	71.88
Delta Dental Plan of Michigan, Inc.	142,300	85,513	332,478	290,594	5.02
American Community Mutual Insurance	152,163	45,050	128,005	102,572	1.93
Prudential Insurance Co of America	133,456,033	5,392,878	124,742	97,548	1.88
Bankers Life and Casualty Company	1,375,587	173,626	77,195	61,227	1.17
Aetna Life Insurance Company	52,342,636	1,760,219	54,666	51,635	.83
Mutual Benefit Life Insurance Co	13,482,112	439,283	54,452	46,109	.82
Employers Health Insurance Company	428,419	166,002	40,138	32,820	.61
Combined Insurance Co of America	2,207,186	607,080	37,656	16,104	.57
Travelers Insurance Co (Life Dept)	33,027,614	2,009,875	35,858	33,947	.54
Provident Life & Accident Ins Co	4,925,131	779,114	35,019	20,042	.53
UNUM Life Insurance Company of Amer	2,686,009	446,553	34,979	13,272	.53
Guardian Life Insurance Co of Amer.	6,159,654	655,902	31,550	27,298	.48
Lincoln National Life Insurance Co	18,788,760	907,341	28,231	22,129	.43
Continental Assurance Company	9,892,293	846,000	28,201	24,945	.43
Connecticut General Life Ins Co	37,407,344	1,067,162	24,249	19,815	.37
John Hancock Mutual Life Ins Co	33,749,545	1,417,311	23,914	18,136	.36
American Family Life Assur of Colum	6,535,393	552,080	23,799	12,046	.36
Metropolitan Life Insurance Company	103,228,410	4,306,455	23,395	43,337	.35
BCS Life Insurance Company	73,011	39,487	23,044	4,510	.35
TOTALS	461,862,124	22,124,017	5,921,831	5,317,221	89.42

ALTERNATIVE HEALTH SYSTEMS

in thousands of dollars

Explanation of notes to Financial Summaries appears on page 38

	Assets	Net Worth Incl. Capital	Total Revenue	Benefits Provided	Net Profit	Enrollment
HEALTH MAINTENANCE ORGANIZATIONS						
BCN - Health Central	28,435	4,808	93,913	85,322	3,567	796,043
BCN of East Michigan	35,151	8,409	92,283	78,484	6,785	802,765
BCN of Southeast Michigan	98,847	35,859	144,230	102,616	28,400	1,219,850
BCN, Great Lakes	44,023	14,072	131,706	108,467	10,526	1,268,960
Butterworth HMO	17,769	2,701	45,786	36,415	2,708	543,848
Comprehensive Health Svcs - Detroit	34,958	12,814	89,383	75,736	2,281	903,704
Grand Valley Health Plan, Inc.	4,115	2,030	18,479	15,123	695	227,662
Group Health Plan of Michigan, Inc.	28,831	5,928	96,199	84,177	2,950	962,857
Health Alliance Plan of Michigan	148,527	49,750	530,661	484,088	13,737	4,793,673
Health Plus of Michigan, Inc.	50,912	14,927	140,912	116,790	6,333	1,087,105
Lakeshore HMO, Inc.	4,672	1,184	17,146	14,796	448	213,592
Life Choice Quality Health Plan, Inc	NA	NA	NA	NA	NA	NA
M-Care	11,338	5,321	41,076	32,807	3,673	410,608
Mercy Alternative HMO-Michigan, Inc.	37,001	4,246	132,841	112,343	3,503	1,240,844
Michigan HMO Plans, Inc.	30,805	7,917	101,699	79,233	4,267	283,813
Northmed	738	120	4,291	3,701	13	17,883
Physicians Health Plan, Inc.	35,264	5,530	139,196	122,833	370	1,455,361
Total Health Care, Inc.	9,567	4,541	20,587	14,933	2,154	217,315
TOTALS:	620,955	180,154	1,840,386	1,567,864	92,410	16,445,883
ALTERNATIVE HEALTH CARE FINANCING AND DELIVERY SYSTEMS						
Advance Vision Services, Inc.	NA	NA	NA	NA	NA	NA
Cooperative Optical Services Inc	NA	NA	NA	NA	NA	NA
DenCap Dental Plans, Inc.	176	76	1,013	549	24	13,763
Exclusive Benefit Designs Inc	111	25	9	0	-41	0
First Optometry Vision Plans, Inc.	69	46	352	194	7	12
Golden Dental Plans Inc.	NA	NA	NA	NA	NA	NA
Independent Dental Plans Inc	137	25	665	471	-7	67,636
Marquette General Hospital	0	0	0	0	0	0
Metric Medical Labs Inc	7,458	1,302	21,669	12,621	1,438	0
Metropolitan Hospital	0	0	1,756	1,119	70	0
MIDA Dental Plans Inc.	5,472	3,040	17,489	12,695	648	1,737,251
Midwestern Dental Plans Inc	158	118	7,410	6,518	105	0
National Foot Care Program Inc	1,919	1,221	3,596	1,562	459	12
National Rehabilitation System, Inc.	30	-10	2	1	-48	0
Network Care	7,911	2,565	52,514	49,934	765	847,220
Preferred Health Plan	2,911	605	6,803	6,082	236	0
RXtra Vision, Inc.	121	-27	6	3	28	3
Sterling Vision Shoppes	1,883	355	6,117	2,033	-11	2,509,416
ValueRX Pharmacy Program Inc	12,196	-456	68,151	57,843	2,112	2,276,601
Vision Maintenance Organization Inc	NA	NA	NA	NA	NA	NA
TOTALS:	40,552	8,884	187,552	151,624	5,786	7,451,914

NOTES TO THE PRECEDING FINANCIAL SUMMARIES:

NA—*Not Available*

1—In liquidation

2—In bankruptcy

3—Data not available

4—Certificate suspended

5—Ceased operations

1990 RECAPITULATION

in Thousands of dollars

ALL COMPANIES AGGREGATE	Total Admitted Assets	Capital and Surplus	Total Direct Premiums in Michigan	Total Direct Losses in Michigan
Property & Liability	$512,074,717	$133,122,851	$8,417,071	$5,016,063
Farm Mutuals	4,462	4,342	177	81
Subtotal	512,079,179	133,127,193	8,417,248	5,016,144
Life & Health	1,322,606,927	79,536,678	10,764,415	4,663,653
Fraternals	27,904,690	2,814,003	141,087	67,870
Subtotal	1,350,511,617	82,350,681	10,905,502	4,731,604
GRAND TOTAL	**$1,862,590,796**	**$215,477,874**	**$19,322,750**	**$9,747,667**

ALL COMPANIES BY DOMICILE				
Michigan Companies				
Property & Liability	$12,564,267	$3,607,167	$3,795,959	$2,440,920
Farm Mutuals	4,462	4,342	177	81
Life & Health	22,310,567	1,824,518	5,849,194	230,635
Fraternals	415,363	48,900	27,406	13,086
Subtotal	35,294,659	5,484,927	9,672,736	2,684,722
Canadian Companies				
Life & Health	29,205,617	772,205	190,479	156,049
Subtotal	29,205,617	772,205	190,479	156,049
Foreign and Alien Companies				
Property & Liability	499,510,450	129,515,684	4,621,112	2,575,143
Life & Health	1,271,090,743	76,939,956	4,724,742	4,276,969
Fraternals	27,489,327	2,765,104	113,682	54,784
Subtotal	1,798,090,520	209,220,814	9,459,536	6,906,896
GRAND TOTAL	**$1,862,590,796**	**$215,477,876**	**$19,322,751**	**$9,747,667**

ABOUT THE 1990 COMPANY LIST

This is a listing of companies authorized to conduct business in Michigan as of June 1991. Verify addresses by contacting insurers directly.

Each listing shows the company NAIC number, insurer type code, state of domicile, and mailing address.

Insurer type codes:

0—Not classified by type
1—Property/Casuaity
2—Life, Accident and Health
3—Fraternal
4—Title
5—Surplus lines
6—HMO (for profit)
7—HMO (non-profit)

60038 2 DC
Acacia Mutual Life Insurance Co.
51 Louisiana Avenue, N.W.
Washington DC 20001

85685 2 VA
Acacia National Life Insurance Co.
51 Louisiana Avenue, N.W.
Washington DC 20001

60046 2 CO
Academy Life Insurance Company
6600 Peachtree-Dunwoody Road
600 Embassy Row
Atlanta GA 30328

71099 2 OH
Acceleration Life Insurance Company
475 Metro Place North
Dublin OH 43017

35742 1 OH
Acceleration Nat'l Insurance Co
475 Metro Place North
Dublin OH 43017

37958 1 NE
Acceptance Insurance Company
105 South 17th Street Suite 500
Omaha NB 68102

32034 1 MI
Accident Fund of Michigan
232 S. Capitol Avenue
P.O. Box 40790
Lansing MI 48933

22950 1 IL
Acstar Insurance Company
233 Main St
New Britain CT 06050-2350

93742 2 MN
Adjustable Life Insurance Company
400 North Robert Street
St. Paul MN 55101

24856 5 DE
Admiral Insurance Company
1255 Caldwell Road
P.O. Box 5725
Cherry Hill NJ 08034

39381 5 DE
Adriatic Insurance Company
3501 N. Causeway Blvd. Suite 1000
Metairie LA 70002

99956 9 MI
Advance Vision Services, Inc.
2899 E. Big Beaver Suite 272
Troy MI 48084

33898 1 PA
Aegis Security Insurance Company
2589 Interstate Drive
Harrisburg PA 17110

36170 1 CT
Aetna Casualty Co of Connecticut
151 Farmington Avenue
Hartford CT 06156

36153 1 CT
Aetna Casualty Company
1000 Middle Street
Middletown CT 06457

31194 1 CT
Aetna Casualty & Surety Co of Amer
151 Farmington Avenue
Hartford CT 06156

19046 1 IL
Aetna Casualty & Surety Co of IL
1020 31st Street
Downers Grove IL 60515

19038 1 CT
Aetna Casualty & Surety Company
151 Farmington Avenue
Hartford CT 06156

36137 1 CT
Aetna Commercial Insurance Company
151 Farmington Avenue
Hartford CT 06156

36161 1 CT
Aetna Insurance Company
151 Farmington Avenue
Hartford CT 06156

76953 2 CT
Aetna Insurance Company of America
151 Farmington Avenue
Hartford CT 06156

86509 2 CT
Aetna Life Insurance and Annuity Co
151 Farmington Avenue
Hartford CT 06156

97101 2 CT
Aetna Life Insurance Co. of America
151 Farmington Avenue
Hartford CT 06156

60054 2 CT
Aetna Life Insurance Company
151 Farmington Avenue
Hartford CT 06156

78700 2 IL
Aetna Life Insurance Company of IL
1020 31st Street
Downers Grove IL 60515

36145 1 CT
Aetna Personal Security Insurance Co
151 Farmington Avenue
Hartford CT 06156

10014 1 RI
Affiliated FM Insurance Company
Allendale Park, P.O. Box 7500
1301 Atwood Avenue
Johnston RI 02919

42609 1 OH
Affirmative Insurance Company
175 Mansfield Avenue
Shelby OH 44875

42757 1 IA
Agri General Insurance Company
4700 Westown Parkway Suite 300
West Des Moines IA 50265

37532 5 DE
Agricultural Excess & Surplus Ins.
580 Walnut Street 12th Floor
Cincinnati OH 45202

26344 1 OH
Agricultural Insurance Company
580 Walnut Street 12th Floor
Cincinnati OH 45202

56014 3 WI
AID Association for Lutherans
4321 North Ballard Road
Appleton WI 54919

66842 2 PA
AIG Life Insurance Company
One Alico Plaza
P.O. Box 667
Wilmington DE 19801

19399 1 NY
AIU Insurance Company
70 Pine Street
New York NY 10270

10030 1 AK
Alaska Pacific Assurance Company
2525 C Street Suite 400
Anchorage AK 99503

19917 1 NY
Albany Insurance Company
4390 U.S. Route One
Princeton NJ 08540

27138 1 IL
Alexander Hamilton Ins Co of Amer
33045 Hamilton Boulevard
Farmington Hills MI 48334

88358 2 MI
Alexander Hamilton Life of America
33045 Hamilton Boulevard
Farmington Hills MI 48334

20222 1 OH
All America Insurance Company
800 South Washington
Van Wert OH 45891

60097 2 IL
All American Life Insurance Company
3500 Route 66
P.O. Box 1580
Neptune NJ 07754-1580

82406 2 IN
All Savers Insurance Company
7440 Woodland Drive
Indianapolis IN 46278-1719

13285 1 PA
Allegheny Mutual Casualty Company
485 Chestnut Street
P.O. Box 1116
Meadville PA 16335-4407

21482 1 RI
Allendale Mutual Insurance Company
Allendale Park, P.O. Box 7500
1301 Atwood Avenue
Johnston RI 02919

20273 1 AN
Alliance Assurance Company, Ltd (US)
15 Mountain View Road
P.O. Box 1615
Warren NJ 07061-1615

60135 2 KS
Alliance Life Insurance Company
5250 S. Sixth Street Road
Springfield IL 62703-0000

56189 3 OH
Alliance of Poles of America
6966 Broadway Avenue
Cleveland OH 44105

56197 3 OH
Alliance of Transylvanian Saxons
5393 Pearl Road
Cleveland OH 44129-1597

35300 1 CA
Allianz Insurance Company
6435 Wilshire Blvd.
P.O. Box 54897 Terminal Annex
Los Angeles CA 90054

36420 5 CA
Allianz Underwriters Insurance Co.
6435 Wilshire Boulevard
P.O. Box 54897, Terminal Annex
Los Angeles CA 90048-4904

60178 2 IA
Allied Life Insurance Company
701 Fifth Street
P.O. Box 4927
Des Moines IA 50306-4927

19097 1 IA
Allied Mutual Insurance Company
701 Fifth Avenue
Des Moines IA 50309

42579 1 IA
Allied Property & Casualty Ins Co
701 Fifth Avenue
Des Moines IA 50309

19240 1 IL
Allstate Indemnity Company
Allstate Plaza
Northbrook IL 60062

19232 1 IL
Allstate Insurance Company
Allstate Plaza
Northbrook IL 60062

60186 2 IL
Allstate Life Insurance Company
3100 Sanders Road
Allstate Plaza West
Northbrook IL 60062

17230 1 IL
Allstate Prop and Cas Ins Co
Allstate Plaza
Northbrook IL 60062

30902 5 IL
Alpine Insurance Company
311 South Wacker Dr. Suite 500
Chicago IL 60606

60208 2 IL
Amalgamated Life & Health Insurance
333 S. Ashland Avenue
Chicago IL 60607

18708 1 WI
AMBAC Indemnity Corporation
One State Street Plaza 17th Floor
New York NY 10004

19100 1 IA
Amco Insurance Company
701 Fifth Avenue
Des Moines IA 50309

85863 2 CA
Amer. Centurion Life & Acc. Assur Co
1650 Los Gamos Drive
San Rafael CA 94903-1899

10103 1 IN
American Agricultural Insurance Co.
225 Touhy Avenue
Park Ridge IL 60068

26832 1 AZ
American Alliance Insurance Company
580 Walnut Street 12th Floor
Cincinnati OH 45202

21849 1 MO
American Automobile Insurance Co
777 San Marin Drive
Novato CA 94998

10111 1 FL
American Bankers Insurance Co of FL
11222 Quail Roost Drive
Miami FL 33157

60275 2 FL
American Bankers Life Asr Co of FL
11222 Quail Roost Drive
Miami FL 33157

40789 1 DE
American Bus & Merc Ins Mutual, Inc
307 N. Michigan Avenue
Chicago IL 60601

25038 5 IL
American Capacity Insurance Company
650 Elm Street, Sixth Floor
Manchester NH 03101-2596

20427 1 PA
American Casualty Co of Reading
CNA Plaza
Chicago IL 60685

10391 1 DE
American Centennial Insurance Co
1100 Carr Road
Wilmington DE 19809

37915 1 MO
American Central Insurance Company
One Beacon Street
Boston MA 02108

75914 2 OH
American Chambers Life Insurance Co
1805 High Point Drive
Naperville IL 60563

30392 1 MI
American Commercial Liability Ins
2025 East Beltline Suite 400
Grand Rapids MI 49546-4920

18180 1 MI
American Community Casualty Ins
39201 Seven Mile Road
Livonia MI 48152

60305 2 MI
American Community Mutual Insurance
39201 Seven Mile Road
Livonia MI 48152

12246 1 MO
American Continental Insurance Co
2275 Half Day Road
P.O. Box 716
Bannockburn IL 60015

74268 2 MO
American Continental Life Insurance
3100 Broadway-4th Floor
P.O. Box 413636
Kansas City MO 64141

38237 1 IL
American Country Insurance Company
179 W. Washington Street
Chicago IL 60602

20516 1 NY
American Credit Indemnity Company
300 St. Paul Place
5th Floor
Baltimore MD 21202

94439 2 DE
American Creditors Life Ins Co
6 Executive Mall - Suite 140
676 E. Swedesford Road
Wayne PA 19087-1687

15920 1 TX
American Eagle Insurance Company
Love Field Terminal Building
Dallas TX 75235-0000

19690 1 IN
American Economy Insurance Company
500 North Meridian Street
Indianapolis IN 46204

37990 1 OH
American Empire Insurance Company
515 Main Street
P.O. Box 5370
Cincinnati OH 45202

35351 5 DE
American Empire Surplus Lines Ins.
515 Main Street
P.O. Box 5370
Cincinnati OH 45202

20613 1 MA
American Employers Insurance Co
One Beacon Street
Boston MA 02108

94234 2 IN
American Enterprise Life Insurance
80 South Eighth Street
Minneapolis MN 55402

60380 2 GA
American Family Life Assur of Colum
1932 Wynnton Road
American Family Center
Columbus GA 31999

60399 2 WI
American Family Life Insurance Co
3099 E. Washington Avenue
P.O. Box 7430
Madison WI 53783

43699 1 FL
American Federation Insurance Co
5600 Beech Tree Lane
Caledonia MI 49316-0050

13323 1 MI
American Fellowship Mutual Insurance
26001 Telegraph Road
Southfield MI 48034

60410 2 OK
American Fidelity Assurance Company
2000 Classen Center
P.O. Box 25523
Oklahoma City OK 73125-0523

60429 2 FL
American Fidelity Life Insurance
4060 Barrancas Avenue
Pensacola FL 32507

69337 2 MO
American Financial Sec. Life Ins. Co
19900 W. 9 Mile Road Suite 200
Southfield MI 48037

24066 1 OH
American Fire & Casualty Company
136 North Third Street
Hamilton OH 45025

24589 1 DE
American & Foreign Insurance Co.
9300 Arrowpoint Blvd
P.O. Box 1000
Charlotte NC 28201-1000

60445 2 TX
American Founders Life Insurance Co
2720 E. Camelback Road
P.O. Box 52121
Phoenix AZ 85016

94226 2 IL
American Franklin Life Insurance Co
Franklin Square
Springfield IL 62713

56200 3 MN
American Fraternal Union
111 S. Fourth Avenue East
P.O. Box 59
Ely MN 55731

40398 1 IL
American Fuji Fire & Marine Ins Co
20 N. Wacker Drive, #1340
Chicago IL 60606

66672 2 TN
American General Life & Accident
2440 American Gen. Center
Nashville TN 37250

60453 2 TX
American General Life Ins Co of DE
2727 Allen Parkway, Box 1591
Houston TX 77251

67571 2 NY
American General Life Ins Co of NY
P.O. Box 1456
Syracuse NY 13201-1456

60488 2 TX
American General Life Insurance Co.
2727 Allen Parkway
P.O. Box 1591
Houston TX 77019

31208 1 TN
American General Property Ins Co
American General Center
Nashville TN 37250

40258 1 NH
American Global Insurance Company
1750 Elm Street
Manchester NH 03107

26247 1 NY
American Guarantee & Liability Ins.
1400 American Lane
Zurich Tower
Schaumburg IL 60196-1056

60232 2 MD
American Guardian Life Assurance Co
980 Harvest Drive Suite 200
Blue Bell PA 19422

13331 1 MN
American Hardware Mutual Insurance
5995 Opus Parkway
Minnetonka MN 55343

60518 2 MD
American Health & Life Ins Company
777 Main Street - 19th Floor
Fort Worth TX 76102

60534 2 FL
American Heritage Life Ins Company
76 S. Laura Street
Jacksonville FL 32202

19380 1 NY
American Home Assurance Company
70 Pine Street
New York NY 10270

60577 2 IN
American Income Life Ins Company
1200 Wooded Acres
P.O. Box 2608
Waco TX 76710

24899 1 NY
American Independent Reins Company
580 Walnut Street
Cincinnati OH 45202

21857 1 NE
American Insurance Company
777 San Marin Drive
Novato CA 94998

44245 1 DE
American International Ins Co of DE
505 Carr Road
Wilmington DE 19809

32220 1 NY
American International Insurance Co
505 Carr Road
Wilmington DE 19809

26883 5 AK
American Internatl Surplus Lines I C
Harborside Financial Center
410 Plaza 3
Jersey City NJ 07311

60607 2 NY
American Intl Life Asr Co of NY
70 Pine Street
P.O. Box 727, Wall St. Station
New York NY 10270

60631 2 KS
American Investors Life Insurance
415 Southwest 8th Avenue
P.O. Box #2039
Topeka KS 66603

60682 2 IA
American Life & Casualty Insurance
601 Locust Street
Two Ruan Center, Suite 1400
Des Moines IA 50309

60704 2 NY
American Life Insurance Co of NY
666 Fifth Avenue
New York NY 10103

10200 1 IL
American Live Stock Insurance Co.
200 South 4th Street
P.O. Box 520
Geneva IL 60134-0520

11215 1 MN
American Loyalty Insurance Company
414 Walnut Street
Philadelphia PA 19106

30562 1 IL
American Manufacturers Mutual Ins
Accounting, B-7
Long Grove IL 60049

90948 2 MN
American Merchants Life Insurance
5995 Opus Parkway
Minnetonka MN 55343

23469 1 OH
American Modern Home Insurance Co
537 E. Pete Rose Way
P.O. Box 5323
Cincinnati OH 45202

22918 1 IL
American Motorists Insurance Co
Accounting, B-7
Long Grove IL 60049

60720 2 IA
American Mutual Life Insurance Co
418 Sixth Avenue
Liberty Building
Des Moines IA 50309-2499

22136 1 NY
American National Fire Insurance Co
580 Walnut Street Suite 825
P.O. Box 2575
Cincinnati OH 45202-3180

60739 2 TX
American National Insurance Company
One Moody Plaza
Galveston TX 77550-7999

71773 2 TX
American National Life Ins of Texas
One Moody Plaza
Galveston TX 77550-7999

84832 2 SC
American Old Line Life Insurance Co
501 Woodlane
P.O. Box 2900
Little Rock AR 72201

88595 2 OH
American Physicians Life Insurance
Bales Drive
P.O. Box 281
Pickerington OH 43147

19577 1 MA
American Policyholders Insurance Co
Quannapowitt Parkway
Wakefield MA 01880

12084 1 IN
American Professionals Insurance Co
4011 West Chase Blvd.
P.O. Box 27257
Raleigh NC 27607

18910 1 IL
American Protection Insurance Co
Long Grove IL 60049

10227 1 DE
American Re-Insurance Company
555 College Road East
P.O. Box 5241
Princeton NJ 08543

19615 1 MN
American Reliable Insurance Company
14805 North 73rd Street
Scottsdale AZ 85260

60836 2 IA
American Republic Insurance Company
Sixth Avenue and Keosauqua Way
P.O. Box 1
Des Moines IA 50334

19984 1 TX
American Risk Funding Insurance Co
12222 Merit Drive Suite 1660
Dallas TX 75251

19631 1 MI
American Road Insurance Company
The American Road
P.O. Box 6027
Dearborn MI 48121-6027

10219 1 PA
American Royal Reinsurance Company
One Liberty Plaza - 29th Floor
New York NY 10006

42978 1 DE
American Security Insurance Company
3290 Northside Parkway, N.W.
Atlanta GA 30327

81973 2 TX
American Service Life Insurance Co
200 Bailey Avenue
Fort Worth TX 76107

86630 2 CT
American Skandia Life Assur Corp.
Tower One, Corporate Drive
Shelton CT 06484

56227 3 IL
American Slovenian Catholic Union
2439 Glenwood Avenue
Joliet IL 60435

35092 5 DE
American Special Risk Insurance Co.
200 Northcreek, Suite 725
3715 Northside Parkway, SW
Atlanta GA 30327

33723 1 IN
American Spirit Insurance Company
580 Walnut Street
Cincinnati OH 45202

19704 1 IN
American States Insurance Company
500 North Meridian Street
Indianapolis IN 46204

60879 2 IN
American States Life Insurance Co
500 North Meridian Street
P.O. Box 1636
Indianapolis IN 46206-1636

37214 1 IN
American States Preferred Ins Co
500 North Meridian Street
Indianapolis IN 46204

50075 4 FL
American Title Insurance Company
1101 Brickell Avenue
P.O. Box 01-5002
Miami FL 33131

78972 2 AZ
American Transcontinental Life Ins
3101 N. Central Avenue Suite 770
Phoenix AZ 85012-2640

61140 2 IA
American Travelers Assurance Company
820 Keosauqua Way
Des Moines IA 50309

76325 2 PA
American Travellers Life Ins. Co.
3220 Tillman Drive
Bensalem PA 19020

19720 1 NY
American Union Reinsurance Company
500 N. Meridian Street
Indianapolis IN 46204

60895 2 IN
American United Life Insurance Co
One American Square
P.O. Box 368
Indianapolis IN 46206-0368

11924 1 MI
American Way Casualty Company of MI
19900 W. Nine Mile Road Suite 200
Southfield MI 48075

69612 2 MI
American Way Life Insurance Company
19900 W. Nine Mile Road
P.O. Box 300
Southfield MI 48075-0000

60917 2 UT
American Western Life Insurance Co.
100 Foster City Boulevard
Foster City CA 94404

40142 1 IL
American Zurich Insurance Company
1400 American Lane
Zurich Towers
Schaumberg IL 60196-1056

36595 1 DE
American-European Reinsurance Corp.
One Liberty Plaza
New York NY 10006

27898 5 FL
Americas Insurance Company
610 Poydras Street
New Orleans LA 70130

19488 1 MI
Amerisure Insurance Company
28 West Adams
P.O. Box 5110
Southfield MI 48086-5110

61301 2 NE
Ameritas Life Insurance Corp.
5900 "O" Street
P.O. Box 81889
Lincoln NE 68510

97977 2 NE
Ameritas Variable Life Ins. Co.
5900 "O" Street
P.O. Box 82550
Lincoln NE 68510

27928 1 IL
AMEX Assurance Company
1650 Los Gamos Drive
San Rafael CA 94903-1899

67962 2 CA
AMEX Life Assurance Company
1650 Los Gamos Drive
San Rafael CA 94903-1899

72222 2 RI
AMICA Life Insurance Company
10 Weybosset Street
Providence RI 02903-2808

19976 1 RI
AMICA Mutual Insurance Company
10 Weybosset Street
Providence RI 02903-2808

34983 1 CA
Amwest Surety Insurance Company
6320 Canoga Avenue
P.O. Box 4500
Woodland Hills CA 91365-4500

60941 2 AZ
Anchor National Life Insurance Co
11601 Wilshire Boulevard 10th Floor
Los Angeles CA 90025-1748

85286 2 TX
Anthem Life Insurance Company
3988 N. Central Expressway
P.O. Box 660238
Dallas TX 75204

61069 2 IN
Anthem Life Insurance Company of IN
3333 N. Meridian Street
Indianapolis IN 46208

10316 5 RI
Appalachian Insurance Company
Allendale Park, P.O. Box 7500
1301 Atwood Avenue
Johnston RI 02919

60984 2 TN
Appalachian National Life Insurance
One Moody Plaza
Galveston TX 77550

72613 2 AZ
Arcadia National Life Insurance Co
1615 Murray Canyon Rd.-Ste 200
P.O. Box 880069
San Diego CA 92108

19801 1 CA
Argonaut Insurance Company
250 Middlefield Road
Menlo Park CA 94025-3507

19828 1 IL
Argonaut-Midwest Insurance Company
250 Middlefield Road
Menlo Park CA 94025-3507

61018 2 SC
Argus Life Insurance Company
531 S. Tyron Street
P.O. Box 30785
Charlotte NC 28230

31887 1 MA
Arkwright Insurance Company
225 Wyman Street
P.O. Box 9198
Waltham MA 02254-9198

21490 1 MA
Arkwright Mutual Insurance Company
225 Wyman Street
P.O. Box 9198
Waltham MA 02254-9198

41459 1 KS
Armed Forces Insurance Exchange
550 Eisenhower Road
Leavenworth KS 66048

21865 1 CA
Associated Indemnity Corporation
777 San Marin Drive
Novato CA 94998

27189 5 CA
Associated International Insurance
21860 Burbank Blvd. #380
Woodland Hills CA 91367

87882 2 MI
Associated Mutual Hosp Service (MI)
4027 E. Nine Mile Road
Warren MI 48091

71838 2 TX
Associates Financial Life Insurance
250 E. John Carpenter Freeway
Irving TX 75062

21296 1 IN
Associates Insurance Company
250 E. John Carpenter Freeway
Irving TX 75062

61085 2 WI
Association Life Insurance Company
401 N. Executive Drive
Brookfield WI 53005

56235 3 NY
Association of Lithuanian Workers
26 North Street
Middletown NY 10940

19305 1 NY
Assurance Company of America
3910 Keswick Road
P.O. Box 1228
Baltimore MD 21211

41769 1 MN
Athena Assurance Company
385 Washington Street
St. Paul MN 55102

20931 1 NY
Atlanta International Insurance Co
200 Northcreek, Suite 750
3715 Northside Parkway, NW
Atlanta GA 30327

61093 2 GA
Atlanta Life Insurance Company
100 Auburn Avenue N.E.
Atlanta GA 30303

10340 1 SC
Atlantic Casualty and Fire Ins Co
6923 North Trenholm Road
Columbia SC 29206

22209 1 TX
Atlantic Insurance Company
4600 Fuller Drive
P.O. Box 1771
Irving TX 75038-6506

19895 1 NY
Atlantic Mutual Insurance Company
45 Wall Street
New York NY 10005

18333 1 NY
Atlas Assurance Company of America
4390 U.S. Route One
Princeton NJ 08540

21210 1 MI
Auto Club Group Insurance Company
1 Auto Club Drive
Dearborn MI 48126

21202 1 MI
Auto Club Insurance Association
1 Auto Club Drive
Dearborn MI 48126

84522 2 MI
Auto Club Life Insurance Company
1 Auto Club Drive
Dearborn MI 48126

18988 1 MI
Auto-Owners Insurance Company
6101 Anacapri Boulevard
P. O. Box 30660
Lansing MI 48917

61190 2 MI
Auto-Owners Life Insurance Company
6101 Anacapri Boulevard
P.O. Box 30660
Lansing MI 48917

19062 1 CT
Automobile Insurance Co of Hartford
151 Farmington Ave
Hartford CT 06156

10367 1 MD
AVEMCO Insurance Company
411 Aviation Way
Fredrick MD 21701

36552 1 DE
Axa Reinsurance Company
17 State Street 29th & 30th Floors
New York NY 10004-1501

13420 1 WI
Badger Mutual Insurance Company
1635 W. National Avenue
Milwaukee WI 53204

13439 1 WI
Badger State Mutual Casualty Company
250 South Executive Drive
Brookfield WI 53005-6057

24813 1 CA
Balboa Insurance Company
3349 Michelson Drive
Irvine CA 92713-9702

68160 2 CA
Balboa Life Insurance Company
3349 Michelson Drive
Irvine CA 92713-9702

35726 1 NY
Baloise Insurance Company of Amer
4 World Trade Center
New York NY 10048

40223 1 NY
Baltica-Skandinavia Reins Co of Am
55 Madison Avenue
P.O. Box 2269
Morristown NJ 07962-2269

61212 2 MD
Baltimore Life Insurance Co., The
901 North Howard Street
Baltimore MD 21201

61263 2 IL
Bankers Life and Casualty Company
4444 West Lawrence Avenue
Chicago IL 60630-0000

63932 2 NY
Bankers Life & Casualty Co of NY
1399 Franklin Avenue
Garden City NY 11530

23132 1 IL
Bankers Multiple Line Insurance Co
4810 N. Kenneth Avenue
Chicago IL 60630

61336 2 IL
Bankers Mutual Life Insurance Co
500 West South Street
P.O. Box 900
Freeport IL 61032

71900 2 TX
Bankers National Life Insurance Co
11815 N. Pennsylvania St.
P.O. Box 1911
Carmel IN 46032

61360 2 NY
Bankers Security Life Ins Society
4601 Fairfax Drive
P.O. Box 3700
Arlington VA 22203

29742 1 CT
Bankers & Shippers Insurance Company
3060 S. Church Street
Burlington NC 27215

18279 1 FL
Bankers Standard Insurance Company
1601 Chestnut Street
P.O. Box 7716
Philadelphia PA 19192

61387 2 IA
Bankers United Life Assurance Co
4333 Edgewood Road, N.E.
Cedar Rapids IA 52499

94250 2 MD
Banner Life Insurance Company
1701 Research Boulevard
Rockville MD 20850

57223 3 NY
Baptist Life Association
8555 Main Street
Buffalo NY 14221

16578 1 NY
Bausch & Lomb Insurance Company
1400 N. Goodman Street
Rochester NY 14692

19763 1 MA
Bay State Insurance Company
95 Old River Road
Andover MA 01810

99920 8 MI
BCN, Great Lakes
611 Cascade W. Parkway, S.E.
Grand Rapids MI 49546

99909 8 MI
BCN - Health Central
1403 S. Creyts Road
Lansing MI 48917

99906 8 MI
BCN of East Michigan
4200 Fashion Square Blvd.
Saginaw MI 48603-1291

99908 8 MI
BCN of Southeast Michigan
27000 W. Eleven Mile Road
P. O. Box 5043
Southfield MI 48086-5043

38245 1 OH
BCS Insurance Company
676 N. St. Clair Street
Chicago IL 60611

80985 2 IL
BCS Life Insurance Company
676 N. St. Clair Street
Chicago IL 60611

37907 1 DE
Belevedere America Reinsurance Co.
110 William St., 30th Floor
New York NY 10038

26727 5 DE
Bellefonte Underwriter Insurance Co
311 City Centre
Middletown OH 45042

61395 2 UT
Beneficial Life Insurance Company
36 South State Street
Salt Lake City UT 84136

61417 2 CA
Beneficial Standard Life Ins Co
11815 N. Pennsylvania Street
P.O. Box 1928
Carmel IN 46032

61425 2 IL
Benefit Trust Life Insurance Co
400 Field Drive
Lake Forest IL 60045

61433 2 MA
Berkshire Life Insurance Company
700 South Street
Pittsfield MA 01201

90638 2 CA
Best Life Assurance Company of CA
24022 Calle de La Plata
Suite 200, P.O. Box 30760
Laguna Hills CA 92653

19402 1 PA
Birmingham Fire Insurance Co of PA
70 Pine Street
New York NY 10270

20095 1 IL
Bituminious Casualty Corporation
320-18th Street
Rock Island IL 61201

20109 1 IL
Bituminious Fire & Marine Insurance
320-18th Street
Rock Island IL 61201

54291 14 MI
Blue Cross & Blue Shield of Mich.
600 Lafayette East, #0807
Detroit MI 48226

57231 3 NY
Bnai Zion
136 East 39th Street
New York NY 10016

61476 2 MA
Boston Mutual Life Insurance Co
120 Royall Street
Canton MA 02021

20761 1 MA
Boston Old Colony Insurance Company
180 Maiden Lane
New York NY 10038

29734 1 MI
Bowling Prop. of MI Lmted Liab. Pool
26600 Telegraph Road
Southfield MI 48034

86371 2 KY
Bradford National Life Insurance Co
317 East Capitol Street
Jackson MS 39201

78620 2 MI
Brooke Life Insurance Company
c-o Jackson Nat'l Life
5901 Executive Drive
Lansing MI 48911

13528 1 IN
Brotherhood Mutual Insurance Co
6400 Brotherhood Way
P.O. Box 2227
Fort Wayne IN 46801

20788 1 OH
Buckeye Union Insurance Company
1111 East Broad Street
P.O. Box 1499
Columbus OH 43205

23620 5 NC
Burlington Insurance Company
238 Smith School Road
Burlington NC 27215

61492 2 MO
Business Mens Assurance Co of Amer
BMA Tower Penn Valley Park
P.O. Box 419458
Kansas City MO 64141

99930 8 MI
Butterworth HMO
2025 East Beltline S.E.
Grand Rapids MI 49546

31429 15 MI
Butterworth Insurance Exchange
21 Michigan NE Suite 370
Grand Rapids MI 49503

20656 1 DE
C.E. Health Compensation & Liab Ins
577 Airport Blvd. Ste. 540
Burlingame CA 94010

93432 2 CT
C.M. Life Insurance Company
140 Garden Street
Hartford CT 06154

22284 1 CA
California Compensation Insurance Co
Ten Commercial Boulevard
Novato CA 94949

22675 5 CA
California Union Insurance Company
1601 Chestnut Street
Philadelphia PA 19192

85901 2 CA
California-Western States Life Ins
2727 Allen Parkway
P.O. Box 1591
Houston TX 77019

20524 1 PA
Calvert Insurance Company
Two Hudson Place 7th Floor
Hoboken NJ 07030

19771 1 MA
Cambridge Mutual Fire Insurance Co
95 Old River Road
Andover MA 01810

21946 1 NJ
Camden Fire Insurance Association
436 Walnut Street
Philadelphia PA 19105-1109

80659 2 CN
Canada Life Assurance Co (US Br)
330 University Avenue
Toronto, Ontario CN M5G 1R8

81060 2 MI
Canada Life Insurance Co. of America
330 University Avenue
Toronto, Ontario CN M5G 1R8

27790 5 DE
Canal Indemnity Company
417 East North Street
P.O. Box 7
Greenville SC 29601

10464 1 SC
Canal Insurance Company
417 E. North St., P.O. Box 7
Greenville SC 29601

22896 1 MD
Capital Guaranty Insurance Company
Stewart Tower - 22nd Floor
1 Market Plaza
San Francisco CA 94105-1413

69485 2 FL
Capital Investors Life Insurance Co
5401 West Kennedy Blvd. Suite 710
Tampa FL 33609

20877 1 NY
Capital Markets Assurance Corp.
885 Third Avenue - 14th Floor
New York NY 10022

78174 2 AZ
Capitol American Life Insurance Co
1300 E. Ninth Street, #1415
Cleveland OH 44114

62421 2 MO
Capitol Bankers Life Insurance Co
205 E. Wisconsin Avenue
P.O. Box 2016
Milwaukee WI 53202

10472 1 WI
Capitol Indemnity Corporation
4610 University Avenue
P.O. Box 5900
Madison WI 53705-0900

61581 2 CO
Capitol Life Insurance Company
1597 Cole Blvd.
P.O. Box 1200
Denver CO 80201

93661 2 OH
Carillon Life Insurance Company
1876 Waycross Road
Cincinnati OH 45240

10510 1 FL
Carolina Casualty Insurance Company
8381 Dix Ellis Trail-Ste. 400
Jackson Bldg.-P.O.Box 2575
Jacksonville FL 32203

41017 1 TX
Cascade Insurance Company
4101 McEwen, Suite 825
P.O. Box 809021
Dallas TX 75244

21229 1 MI
Castle Insurance Company
1 Auto Club Drive
Dearborn MI 48126

21237 1 MO
Casualty Reciprocal Exchange
9201 State Line
Kansas City MO 64114

56022 3 WI
Catholic Family Life Insurance
1572 E. Capitol Dr., Box 11563
Shorewood WI 53211

56030 3 WI
Catholic Knights Insurance Society
1100 West Wells Street
Milwaukee WI 53233

56421 3 MO
Catholic Knights of America
3525 Hampton Avenue
St. Louis MO 63139

56316 3 OH
Catholic Ladies of Columbia
4480 Refuge Road Suite 300
Columbus OH 43232

57487 3 IL
Catholic Order of Foresters
425 W. Shuman Boulevard
P.O. Box 3012
Naperville IL 60566

57061 3 MN
Catholic Workman
111 W. Main Street
P.O. Box 47
New Prague MN 56071

20176 1 OH
Celina Mutual Insurance Company
1 Insurance Square
Celina OH 45822

80799 2 IL
Celtic Life Insurance Company
208 S. LaSalle Street Suite 1950
Chicago IL 60604

19909 1 NY
Centennial Insurance Company
45 Wall Street
New York NY 10005

61654 2 KS
Centennial Life Insurance Company
9000 W. 67th Street
P.O. Box 470
Shawnee Mission KS 66201

63541 2 OH
Central Benefits National Life Ins
255 E. Main Street
P. O. Box 16526
Columbus OH 43215

61689 2 IA
Central Life Assurance Company
611 Fifth Avenue
Des Moines IA 50309

20230 1 OH
Central Mutual Insurance Company
800 S. Washington Street
Van Wert OH 45891

61700 2 NE
Central Nat'l Life Ins Co of Omaha
400 Beneficial Center
Peapack NJ 07977

20249 1 NE
Central National Ins Co of Omaha
105 South 17th Street
Omaha NE 68102

61727 2 OH
Central Reserve Life Insurance Co
CRL Plaza
17800 Royalton Road
Strongsville OH 44136

61735 2 TX
Central Security Life Insurance Co
2185 N. Glenville Drive
P.O. Box 833879
Richardson TX 75083

61751 2 NE
Central States Health & Life- Omaha
1212 N. 96th Street
P.O. Box 34350
Omaha NE 68114

34274 1 NE
Central States Indemnity Co of Omaha
1212 N. 96th St. Box 34350
Corporate Acctg. Dept.
Omaha NE 68134

61883 2 IA
Central United Life Insurance Co
4301 Sergeant Road
P.O. Box 3247
Sioux City IA 51106-3247

62383 2 MO
Centurion Life Insurance Company
206 Eighth Street
Des Moines IA 50309

20710 1 CT
Century Indemnity Company
1601 Chestnut Street
P.O. Box 7716
Philadelphia PA 19192

92738 2 IA
Century Life Insurance Company
2000 Heritage Way
Waverly IA 50677

65749 2 IA
Century Life of America
2000 Heritage Way
Waverly IA 50677

13560 1 MI
Century Mutual Insurance Company
315-17 S. Cochran
Charlotte MI 48813

36951 5 OH
Century Surety Company
5900 Roche Drive
Columbus OH 43229-9671

61778 2 CA
Certified Life Insurance Company
4800 N. Kenneth Avenue
Chicago IL 60630

61808 2 MO
Charter National Life Insurance Co
8301 Maryland Avenue
St. Louis MO 63105

25615 1 CT
Charter Oak Fire Insurance Company
One Tower Square
Hartford CT 06183-6014

36870 1 MN
Chartwell Reinsurance Company
300 Atlantic Street Suite 400
Stamford CT 06901

61832 2 MD
Chesapeake Life Insurance Company
1033 "O" Street
P.O. Box 81209
Lincoln NB 68508

22810 1 IL
Chicago Insurance Company
55 East Monroe Street
Chicago IL 60603

61840 2 IL
Chicago Metropolitan Mutual Ass
4455 Dr. Martin Luther King Dr
Chicago IL 60653

50229 4 MO
Chicago Title Insurance Company
111 North Canal St., Suite 451
Statutory Accounting Dept.
Chicago IL 60606

61867 2 NH
Christian Mutual Life Insurance Co
6 Loudon Road
Concord NH 03302-0858

10650 1 NY
Christiania General Ins Corp of NY
120 White Plains Road
Tarrytown NY 10591

10499 1 MI
Chrysler Insurance Company
27777 Franklin Road
P.O. Box 5168
Southfield MI 48086-5168

79677 2 MI
Chrysler Life Insurance Company
27777 Franklin Road
P.O. Box 5169
Southfield MI 48086-5169

38989 5 DE
Chubb Custom Insurance Company
15 Mountain View Road
P.O. Box 1615
Warren NJ 07061-1615

69965 2 NH
Chubb Life Ins. Company of America
One Granite Place
Concord NH 03301-0515

10669 1 NY
Church Insurance Company
800 Second Avenue
New York NY 10017

18767 1 WI
Church Mutual Insurance Company
3000 Schuster Lane, Box 357
Merrill WI 54452

20702 1 CT
Cigna Fire Underwriters Ins. Co.
1601 Chestnut Street
P.O. Box 7716
Philadelphia PA 19192

22667 1 CA
Cigna Insurance Company
1601 Chestnut Street
P.O. Box 7716
Philadelphia PA 19192

93629 2 CT
Cigna Life Insurance Company
900 Cottage Grove Road
Bloomfield CT 06002

20699 1 CT
Cigna Property & Casualty Ins. Co.
1601 Chestnut Street
P.O. Box 7716
Philadelphia PA 19192

22705 1 DE
CIGNA Reinsurance Company
Two Liberty Place
1601 Chestnut Street
Philadelphia PA 19192

22004 1 NY
CIM Insurance Corporation
3044 W. Grand Boulevard
Detroit MI 48202

28665 1 OH
Cincinnati Casualty Company
6200 S. Gilmore Road
P.O. Box 145496
Fairfield OH 45014-5141

23280 1 OH
Cincinnati Indemnity Company
6200 South Gilmore Road
Fairfield OH 45014-5141

10677 1 OH
Cincinnati Insurance Company
6200 S. Gilmore Road
Fairfield OH 45014

76236 2 OH
Cincinnati Life Insurance Company
6200 South Gilmore Road
Fairfield OH 45014-5141

27111 5 NJ
CitiCorp Int'l Trade Indemnity, Inc.
50 Tice Boulevard
Woodcliff Lake NJ 07675

31534 1 MI
Citizens Insurance Co of America
645 W. Grand River Avenue
Howell MI 48843

22500 1 NJ
City Insurance Company
59 Maiden Lane
New York NY 10038

20532 1 MD
Clarendon National Insurance Co
599 Lexington Avenue 14th Floor
New York NY 10022

16284 1 MN
Classic Indemnity Company
1550 Utica Avenue South
Ste. 900, Travelers Exp. Tower
St. Louis Park MN 55416

42994 1 WI
Classic Insurance Company
6000 Parkland Blvd.
Mayfield Heights OH 44124

90573 2 IL
CNA Life & Annuity Company
CNA Plaza - 31S
Chicago IL 60685

61999 2 IN
College Life Ins Company of America
300 W. 11th Street
P.O. Box 13487
Kansas City MO 64105-1680

86258 2 CT
Cologne Life Reinsurance Company
1200 Bedford Street
P.O. Box 300
Stamford CT 06905

33197 1 CT
Cologne Reinsurance of America
30 Oak Street
Stamford CT 06905

33022 1 NY
Colonia Insurance Company
116 John Street 18th Floor
New York NY 10038

62049 2 SC
Colonial Life & Accident Ins Co
1200 Colonial Life Blvd, West
P.O. Box 1365
Columbia SC 29210

62057 2 NJ
Colonial Life Ins Co of America
One Granite Place
Concord NH 03301-0515

93610 2 DE
Colonial Penn Annuity & Life Ins. Co
Colonial Penn Plaza-14th Floor
19th & Market Streets
Philadelphia PA 19181

20796 1 PA
Colonial Penn Franklin Insurance Co
19th. & Market Streets
Colonial Penn Plaza
Philadelphia PA 19181

34789 1 PA
Colonial Penn Insurance Company
19th. & Market Streets
Philadelphia PA 19181-0000

62065 2 PA
Colonial Penn Life Insurance Co
Colonial Penn Plaza - 14th Fl.
Philadelphia PA 19181

39993 5 RI
Colony Insurance Company
75 Lambert Lind Highway
Warwick RI 02886-0000

84786 2 CO
Colorado Bankers Life Insurance Co
5990 Greenwood Plaza Blvd.
Englewood CO 80111

31127 5 IL
Columbia Casualty Company
CNA Plaza
Chicago IL 60685

70785 2 IN
Columbia General Life Insurance Co
23046 Avenida De La Carlota Suite 700
Laguna Hills CA 92653

76023 2 IL
Columbian Life Insurance Company
Jack R. Manning Plaza
P.O. Box 1381
Binghamton NY 13902

62103 2 NY
Columbian Mutual Life Insurance Co
Jack R. Manning Plaza
P.O. Box 1381
Binghamton NY 13902-1381

99937 2 OH
Columbus Life Insurance Company
303 E. Broad Street
Columbus OH 43215

62146 2 IL
Combined Insurance Co of America
123 North Wacker Drive
Chicago IL 60606

19410 1 NY
Commerce and Industry Insurance Co
70 Pine Street
New York NY 10270

20818 1 NJ
Commercial Ins Co of Newark, NJ
180 Maiden Lane
New York NY 10038

66508 2 WI
Commercial Life Insurance Company
15 Corporate Place South
3rd Floor-P.O. Box 1387
Piscataway NJ 08855-1387

18732 1 WI
Commercial Loan Insurance Corp
Two Plaza East, Suite 1180
330 E. Kilbourn Avenue
Milwaukee WI 53202

81426 2 NY
Commercial Travelers Mutual Ins Co
70 Genesee Street
Utica NY 13502

20621 1 MA
Commercial Union Insurance Company
One Beacon Street
Boston MA 02108

62898 2 DE
Commercial Union Life Ins Co of Amer
One Beacon Street
Boston MA 02108

50083 4 PA
Commonwealth Land Title Ins Company
8 Penn Center Plaza
17th & J.F. Kennedy
Philadelphia PA 19103

62227 2 KY
Commonwealth Life Insurance Company
Commonwealth Building
P.O. Box 32800
Louisville KY 40202

33790 1 PA
Commonwealth Mortgage Assurance Co.
8 Penn Center
Philadelphia PA 19103

73423 2 MS
Commonwealth National Life Ins Co
113 South Davis Avenue
P.O. Box 1560
Cleveland MS 38732-1560

94080 2 KS
Community National Assurance Co
250 Old Wilson Bridge Road
Suite 300, P.O. Box 10
Worthington OH 43085-0000

69647 2 OH
Community National Assurance Company
250 Old Wilson Bridge Road
Suite 300-P.O. Box 10
Worthington OH 43085

77828 2 SC
Companion Life Insurance Company
300 Arbor Lake Drive Suite 1100
Columbia SC 29223

21989 1 NY
Compass Insurance Company
311 City Centre Plaza
Middletown OH 45042

99901 8 MI
Comprehensive Health Services, Inc.
6500 John C. Lodge
Detroit MI 48202

34711 1 RI
Computer Insurance Company
5 Calamore Boulevard
E. Providence RI 02914-1281

99384 2 GA
Confederation Life Ins & Annuity Co
260 Interstate North
P.O. Box 105103
Atlanta GA 30348

80667 2 CN
Confederation Life Ins Co (US BR)
321 Bloor Street, East
Toronto, Ontario CN M4W 1H1

73504 2 AZ
Congress Life Insurance Company
6681 Country Club Drive
Minneapolis MN 55427-4698

43575 1 CT
Conn General Fire & Cas Ins Company
1600 Chestnut Street
P.O. Box 7716
Philadelphia PA 19192

62308 2 CT
Connecticut General Life Ins Co
900 Cottage Grove Road
Bloomfield CT 06002

24872 1 CT
Connecticut Indemnity Company
9 Farm Springs Drive
Farmington CT 06032

62316 2 CT
Connecticut Mutual Life Ins Co
140 Garden Street
Hartford CT 06154

93769 2 NJ
Connecticut National Life Ins Co
86 Hopemeadow Street
Simsbury CT 06089

15610 5 CT
Connecticut Specialty Ins Co
9 Farm Springs Drive
P.O. Box 420
Farmington CT 06032

24961 1 WI
Connie Lee Insurance Company
2445 M Street, N.W. Suite 450
Washington DC 20037

24945 1 SC
Consolidated American Insurance Co
1501 Lady Street
P.O. Box 1
Columbia SC 29202

22640 1 IN
Consolidated Insurance Company
115 N. Pennsylvania Street
Indianapolis IN 46204-0000

71382 2 IN
Consolidated National Life Ins Co
600 W. Luverne Hwy.
Troy AL 36081

62359 2 KY
Constitution Life Insurance Company
100 Mallard Creek Road
Louisville KY 40207-0000

21032 1 NY
Constitution Reinsurance Corp
110 William Street
New York NY 10038

39047 5 CT
Constitution State Insurance Co
One Tower Square
Hartford CT 06183-6014

87017 2 TN
Consumer Benefit Life Insurance Co
301 Plus Park Boulevard
P.O. Box 1280
Nashville TN 37217-9980

62278 2 DE
Consumers United Insurance Company
2100 M Street, NW
Washington DC 20037

62405 2 DE
Continental American Life Ins Co
300 Continental Drive
Newark DE 19713

62413 2 IL
Continental Assurance Company
CNA Plaza
Chicago IL 60685

20443 1 IL
Continental Casualty Company
CNA Plaza
Chicago IL 60685

71404 2 NE
Continental General Insurance Co
8901 Indian Hills Drive
Omaha NE 68114-0000

35289 1 NH
Continental Insurance Company
180 Maiden Lane
New York NY 10038

62464 2 FL
Continental Life & Accident Company
101 S. Capital Boulevard Suite 1000
P.O. Box 2640
Boise ID 83702

62472 2 TX
Continental Life Insurance Company
714 Main Street
Fort Worth TX 76102

28258 1 OH
Continental National Indemnity Co
8845 Governor's Hill Drive
Cincinnati OH 45249

20923 1 CA
Continental Reinsurance Corporation
180 Maiden Lane 14th Floor
New York NY 10038

10804 1 IA
Continental Western Insurance Co
11201 Douglas
P.O. Box 1594
Urbandale IA 50322

62510 2 IA
Continental Western Life Insurance
Continental Plaza, Box 65770
West Des Moines IA 50265-0770

37206 1 WA
Contractors Bonding & Insurance Co
1213 Valley Street
P.O. Box 9271
Seattle WA 98109

99948 10 MI
Cooperative Optical Services, Inc.
2424 E. 8 Mile Road
Detroit MI 48234

68012 2 PA
Covenant Life Insurance Company
1809 Walnut Street
Philadelphia PA 19103

30082 1 MI
CPA Insurance Company
6960 Orchard Lake Road Suite 200
P.O. Box 250010
West Bloomfield MI 48322

12912 1 OH
Credit General Insurance Company
One South Limestone Street
P.O. Box 1020
Springfield OH 45501

62596 2 OH
Credit Life Insurance Company
123 N. Wacker Drive
Chicago IL 60606

57983 3 IN
Croatian Catholic Union of the USA
One West Old Ridge Road
Hobart IN 46342

56634 3 PA
Croatian Fraternal Union of America
100 Delaney Drive
Pittsburgh PA 15235

64602 2 MI
Crown America Life Insurance Co
120 Bloor Street East
Toronto, Ontario CN M4W 1B8

80675 2 CN
Crown Life Insurance Company(US BR)
120 Bloor Street, East
Toronto, Ontario CN M4W 1B8

56138 3 IL
CSA Fraternal Life
2701 South Harlem Avenue
Berwyn IL 60402

10847 1 WI
CUMIS Insurance Society, Inc.
28333 Telegraph Road
Southfield MI 48034-1948

86126 2 WI
CUMIS Life Insurance, Inc.
5910 Mineral Point Road
P.O. Box 391
Madison WI 53705

62626 2 WI
CUNA Mutual Insurance Society
5910 Mineral Point Road
P.O. Box 391
Madison WI 53705

56324 3 OH
Czech Catholic Union
5349 Dolloff Road
Cleveland OH 44127

21164 1 WI
Dairyland Insurance Company
1800 North Point Drive
Stevens Point WI 54481

57312 3 NE
Danish Brotherhood in America
3717 Harney St, P.O. Box 31748
Omaha NE 68131

16705 1 OH
Dealers Assurance Company
3518 Riverside Drive
Upper Arlington OH 43221-0185

57088 3 MN
Degree of Honor Protective Assoc.
325 Cedar Street, 9th Floor
St Paul MN 55101

62634 2 DE
Delaware American Life Insurance Co
One Alico Plaza
P.O. Box 667
Wilmington DE 19899

54305 14 MI
Delta Dental Plan of Michigan, Inc.
4100 Okemos Road
P.O. Box 30416
Okemos MI 48864

65145 2 TN
Delta Life and Annuity Company
530 Oak Court, Suite 200
P.O. Box 240308
Memphis TN 38117

99904 9 MI
DenCap Dental Plans, Inc.
7600 Second Avenue
Detroit MI 48202-2402

22241 1 FL
Dependable Insurance Company, Inc.
10 West Adams Street
P.O. Box 44044
Jacksonville FL 32202

86045 2 FL
Dependable Life Insurance Company
10 West Adams Street
P.O. Box 44044
Jacksonville FL 32202

42587 1 IA
Depositors Insurance Company
701 Fifth Avenue
Des Moines IA 50309

42048 1 DE
Diamond State Insurance Company
1737 Chestnut Street
Philadelphia PA 19103

22268 1 FL
Dixie Insurance Company
2204 Lakeshore Drive
P.O. Box 830189
Birmingham AL 35283-0189

33499 1 MI
Dorinco Reinsurance Company
1320 Waldo Road Suite 200
Midland MI 48640

93546 2 CT
Dreyfus Consumer Life Insurance Co
The Atrium Building
80 Route 4 East
Paramus NJ 07652

70688 2 NY
Dreyfus Life Insurance Company
The Pan Am Building
200 Park Avenue - 56th Floor
New York NY 10166

13714 1 IA
Druggists Mutual Insurance Company
Highway 18 West
P.O. Box 370
Algona IA 50511

10120 1 AZ
Dryden Guaranty Insurance Company
1111 Durham Ave., Stop 210E
South Plainfield NJ 07080-2396

62707 2 NC
Durham Life Insurance Company
2610 Wycliff Road, Box 27807
Raleigh NC 27611

31135 1 OH
Eagle American Insurance Company
580 Walnut Street
Cincinnati OH 45202

29599 1 MD
Eastern Aviation & Marine Ins. Co.
411 Aviation Way
Frederick MD 21701

22926 1 IL
Economy Fire & Casualty Company
500 Economy Court
Freeport IL 61032

62804 2 PA
Educators Mutual Life Insurance Co
202 North Prince Street
P.O. Box 3149
Lancaster PA 17604-3149

21261 1 MA
Electric Insurance Company
152 Conant Street
P.O. Box 1029
Beverly MA 01915-0729

21288 1 MA
Electric Mutual Liability Ins Co
152 Conant Street
P.O. Box 1029
Beverly MA 01915-0729

21407 1 IA
Emcasco Insurance Company
717 Mulberry Street
P.O. Box 712
Des Moines IA 50309-3872

21326 1 NE
Empire Fire and Marine Insurance Co
1624 Douglas Street
Omaha NE 68102

21334 5 OK
Empire Indemnity Insurance Company
1624 Douglas Street
Omaha NE 68102

84174 2 IL
Employees Life Company (Mutual)
916 Sherwood Drive
Lake Bluff IL 60044

56049 3 WI
Employees Mutual Benefit Association
231 West Michigan Street
Milwaukee WI 53203

21369 1 TX
Employers Casualty Company
1301 Young Street
P.O. Box 2759
Dallas TX 75202

20648 1 MA
Employers Fire Insurance Company
One Beacon Street
Boston MA 02108

73288 2 WI
Employers Health Insurance Company
WEG Boulevard
DePere WI 54115

21458 1 WI
Employers Ins of Wausau, A Mutual
2000 Westwood Drive
P.O. Box 8017
Wausau WI 54401

62901 2 WI
Employers Life Ins Co of Wausau
2000 Westwood Drive
P.O. Box 8017
Wausau WI 54401

62928 2 IA
Employers Modern Life Company
717 Mulberry Street
P.O. Box 712
Des Moines IA 50303

21415 1 IA
Employers Mutual Casualty Company
717 Mulberry Street
P.O. Box 712
Des Moines IA 50309-3872

68276 2 KS
Employers Reassurance Corporation
5200 Metcalf
Overland Park KS 66201-1381

39845 1 MO
Employers Reinsurance Corporation
5200 Metcalf, P.O. Box 2991
Overland Park KS 66201

64149 2 WI
Epic Life Insurance Company
1717 W. Broadway
Box 14196
Madison WI 53714

62944 2 NY
Equitable Life Asr Soc of the US
135 W. 50th Street-3rd Floor
New York NY 10020

62979 2 IA
Equitable Life Insurance Co of Iowa
604 Locust St., P.O. Box 1635
Des Moines IA 50306-1635

81140 2 VA
Equitable Life Insurance Company
American General Ctr-Nashville
Nashville TN 37250

62880 2 CO
Equitable of Colorado, Inc.
135 West 50th Street
Location 6F
New York NY 10020

56057 3 WI
Equitable Reserve Association
116 S. Commercial Street
P.O. Box 448
Neenah WI 54957-0448

81361 2 NY
Equitable Variable Life Ins Co
135 West 50th Street
AMA Building, Area 6F
New York NY 10020

73911 2 OK
Equity Benefit Life Insurance Co.
4808 North 22nd Street
Phoenix AZ 85016

35181 5 DE
Eric Reinsurance Company
82 Hopmeadow Street
P.O. Box 129
Simsbury CT 06070

39020 5 DE
Essex Insurance Company
4551 Cox Road
Glen Allen VA 23060-3382

35378 5 IL
Evanston Insurance Company
Shand, Morahan Plaza
Evanston IL 60201

13722 1 DE
Excess Mutual Reinsurance Company
Alochem Building -12th Floor
3 Parkway
Philadelphia PA 19102-1382

99946 10 MI
Exclusive Benefit Designs, Inc.
2050 S. Linden Road
P.O. Box 1700
Flint MI 48501-1700

66877 2 NE
Executive Fund Life Insurance Co
3130 Wilshire Boulevard
Santa Monica CA 90406

61913 2 NY
Executive Life Insurance Co of NY
390 North Broadway
Jericho NY 11753

63010 2 CA
Executive Life Insurance Company
11444 West Olympic Blvd
P.O. Box 6090
Los Angeles CA 90064

92401 2 MI
F B Annuity Company
7373 West Saginaw Street
P.O. Box 30200
Lansing MI 48909

18864 1 CA
Fairmont Insurance Company
6300 Canoga Avenue
P.O. Box 6300
Woodland Hills CA 91367

80322 2 AZ
Family Guardian Life Insurance Co
1655 Des Peres Road, Suite 200
P. O. Box 790035
St. Louis MO 63179

63053 2 WA
Family Life Insurance Company
1200 6th Avenue
Park Place Building
Seattle WA 98101

74004 2 TX
Family Service Life Ins. Co.
2909 N. Buckner Blvd.
P.O. Box 219018
Dallas TX 75228

21547 1 MI
Farm Bureau General Ins Co of Mich
7373 W. Saginaw
P.O. Box 30300
Lansing MI 48917

63096 2 MI
Farm Bureau Life Insurance Co of MI
7373 West Saginaw
P.O. Box 30200
Lansing MI 48909

21555 1 MI
Farm Bureau Mutual Ins Co of MI
7373 W. Saginaw
P.O. Box 30100
Lansing MI 48917

19194 1 KS
Farmers Alliance Mutual Ins Company
1122 North Main Street
McPherson KS 67460

21652 1 CA
Farmers Insurance Exchange
4680 Wilshire Boulevard
P.O. Box 2478 Terminal Annex
Los Angeles CA 90010

30341 1 MI
Farmers & Merchants Mutual Fire Ins
100 Fourth Street
P. O. Box 509
Calumet MI 49913

33448 1 MI
Farmers Mut. Fire I C of Branch Co.
36 Division Street
Coldwater MI 49036

99951 1 MI
Farmers' Mutual Fire Ins Co of Huron
125 S. Heisterman Street
Bad Axe MI 48413

99952 1 MI
Farmers Mutual Fire Ins Co of Oskar
R.F.D. No. 1
Box 698
Houghton MI 49931-9725

13897 1 IA
Farmers Mutual Hail Ins Co of Iowa
2323 Grand Avenue
Des Moines IA 50312

13889 1 NE
Farmers Mutual Insurance Co. of NE
1220 Lincoln Mall
P.O. Box 81529
Lincoln NE 68508

30368 1 MI
Farmers Mutual Insurance Company
141 W. State Street
Traverse City MI 49684

63177 2 WA
Farmers New World Life Insurance Co
3003-77th Avenue, SE
Mercer Island WA 98040

63193 2 NY
Farmers & Traders Life Insurance Co
960 James Street
Syracuse NY 13201

41483 1 CT
Farmington Casualty Company
151 Farmington Ave
Hartford CT 06156

63150 2 IA
Farmland Life Insurance Company
1963 Bell Avenue
Des Moines IA 50135

13838 1 IA
Farmland Mutual Insurance Company
1963 Bell Avenue
Des Moines IA 50315

67695 2 IN
Federal Home Life Insurance Company
6277 Sea Harbor Drive
Orlando FL 32887

20281 1 IN
Federal Insurance Company
15 Mountain View Road
P.O. Box 1615
Warren NJ 07061-1615

30503 1 IL
Federal Kemper Insurance Company
2001 East Mound Road
Decatur IL 62526

63207 2 IL
Federal Kemper Life Assurance Co
Kemper Building-D-3
Long Grove IL 60049

63223 2 IL
Federal Life Insurance Co (Mutual)
3750 West Deerfield Road
Riverwoods IL 60015

61506 2 NE
Federated Investors Life Ins Co
123 N. Wacker Drive
Chicago IL 60606

63258 2 MN
Federated Life Insurance Company
121 East Park Square
Owatonna MN 55060

13935 1 MN
Federated Mutual Insurance Company
121 East Park Square
Owatonna MN 55060

11118 1 WI
Federated Rural Electric Ins. Corp.
11875 W. 8th Street
P.O. Box 15147
Lenexa KS 66214-0000

56065 3 WI
Federation Life Insurance of Amer
2335 South 13th Street
Milwaukee WI 53215

37095 1 MD
FGIC Mortgage Insurance Company
6601 Six Forks Road
Raleigh NC 27615

35270 1 NH
Fidelity and Casualty Company of NY
180 Maiden Lane
New York NY 10038

39306 1 MD
Fidelity and Deposit Company of MD
210 N. Charles Street
Baltimore MD 21203

35386 1 IA
Fidelity and Guaranty Insurance Co
100 Light Street
P.O. Box 1138
Baltimore MD 21203

63274 2 MD
Fidelity and Guaranty Life Ins Co
6225 Smith Avenue
P.O. Box 1137
Baltimore MD 21209

63266 2 VA
Fidelity Bankers Life Insurance Co
1011 Boulder Springs Drive
P.O. Box 2368
Richmond VA 23225

72648 2 PA
Fidelity General Life Insurance Co
401 Parkway Boulevard
Broomall PA 19008

25879 1 OH
Fidelity & Guaranty Ins Underwriters
100 Light Street
P.O. Box 1138
Baltimore MD 21203

93696 2 PA
Fidelity Invest. Life Ins. Co.
82 Devonshire Street, R25B
Boston MA 02109

63290 2 IL
Fidelity Life Association
Kemper Building, D-3
Long Grove IL 60049

63304 2 PA
Fidelity Mutual Life Insurance Co
250 King of Prussia Road
Radnor PA 19087

71870 2 MO
Fidelity Security Life Insurance Co
3130 Broadway
Kansas City MO 64111

93246 2 DE
Fidelity Standard Life Insurance Co
11365 West Olympic Boulevard
P.O. Box 92193
Los Angeles CA 90064

92509 2 TX
Fidelity Union Life Insurance Co
2323 Bryan Street
Dallas TX 75201

78093 2 MN
Financial Assurance Incorporated
300 W. 11th Street
P.O. Box 13487
Kansas City MO 64105-1680

98213 2 FL
Financial Benefit Life Insurance Co
7251 W. Palmetto Park Road
Boca Raton FL 33433

12815 1 NY
Financial Guaranty Insurance Co.
175 Water Street
New York NY 10038

92657 2 OH
Financial Horizons Life Insurance Co
One Nationwide Plaza-31T
Columbus OH 43216

19852 1 CA
Financial Indemnity Company
3800 Almeda Avenue Suite 1900
Burbank CA 91505

93203 2 AZ
Financial Life & Annuity Ins Co
445 Minnesota Street
P.O. Box 64139
St. Paul MN 55164

40517 1 IN
Financial Sec. Assur. International
350 Park Avenue
New York NY 10022

22594 1 OK
Financial Security Assur. of OK, Inc
350 Park Avenue
New York NY 10022

18287 1 NY
Financial Security Assurance, Inc.
350 Park Avenue
New York NY 10022

31348 1 NY
Finmar Reinsurance Corporation
110 William Street
New York NY 10038

24880 1 CT
Fire & Casualty Ins Company of CT
9 Farm Springs Drive
P.O. Box 420
Farmington CT 06032

21660 1 CA
Fire Insurance Exchange
4680 Wilshire Boulevard
P.O. Box 2478 Terminal Annex
Los Angeles CA 90010

39640 5 OH
Fireman's Fund Insurance Co. of Ohio
312 Walnut Street Suite 1100
Cincinnati OH 45202

37273 1 WI
Fireman's Fund Insurance Co of WI
3333 N. Mayfair Road
Wauwatosa WI 53222

21873 1 CA
Firemans Fund Insurance Company
777 San Marin Drive
Novato CA 94998

20850 1 NJ
Firemen's Ins Co of Newark, NJ
160 Maiden Lane
New York NY 10038

50113 4 MO
First Amer Title Ins. of the Midwest
1650 West Big Beaver Rd.
Troy MI 48084

11150 1 MO
First American Insurance Company
3100 Broadway Suite 1000
Kansas City MO 64111

50814 4 CA
First American Title Insurance Co
114 E. Fifth Street
P.O. Box 267
Santa Ana CA 92702

65447 2 CA
First Capital Life Insurance Company
10241 Waleridge Circle
P.O. Box 85744
San Diego CA 92121

56340 3 OH
First Cath Slovak Union of USA & CAN
6611 Rockside Road
Independence OH 44131

56332 3 OH
First Catholic Slovak Ladies Assoc.
24950 Chagrin Boulevard
Cleveland OH 44122

63401 2 VA
First Colony Life Insurance Company
700 Main St., P.O. Box 1280
Lynchburg VA 24505

64696 2 UT
First Continental Life & Acc Ins Co
11815 N. Pennsylvania Street
Carmel IN 46032

93467 2 DE
First Delaware Life Insurance Co
11400 West Olympic Boulevard
Los Angeles CA 90064

81213 2 CA
First Equicor Life Insurance Company
900 Cottage Grove Road
Bloomfield CT 06002

32018 1 MO
First Excess and Reinsurance Corp.
5200 Metcalf
P.O. Box 29175
Overland Park KS 66201

11177 1 IL
First Financial Insurance Company
401-417 Fayette Avenue
Springfield IL 62704-2788

60003 2 MA
First International Life Ins. Co.
55 Ferncroft Road
P.O. Box 3335
Danvers MA 01923-0835

63495 2 NY
First Investors Life Insurance Co
95 Wall Street
New York NY 10005

33588 1 IA
First Liberty Insurance Corporation
175 Berkeley Street
Boston MA 02117

24724 1 WA
First Nat'l Insurance Co of America
Safeco Plaza
Seattle WA 98185

63525 2 GA
First Nat'l Life Ins. Co. of America
328 W. Valley Avenue
P.O. Box 11316
Birmingham AL 35209

99926 9 MI
First Optometry Vision Plans, Inc.
32600 Gratiot
P.O. Box 710
Roseville MI 48066-0710

67652 2 PA
First Penn-Pacific Life Ins Company
1801 S. Meyers Road
Oakbrook Terrace IL 60181-5214

37184 1 CT
First Reinsurance Co of Hartford
45 West Main
Avon CT 06101

24490 1 MI
First Security Casualty Company
30755 Barrington Avenue
Madison Heights MI 48071

66753 2 MI
First Security Life & Health Assur.
30755 Barrington Avenue
Madison Heights MI 48071

34916 5 MO
First Specialty Insurance Corp
5200 Metcalf Avenue
P.O. Box 2938
Overland Park KS 66201-1338

21822 5 DE
First State Insurance Company
60 Batterymarch Street
Boston MA 02110

77984 2 AR
First Variable Life Insurance Co
361 Whitney Avenue
Holyoke MA 01040

71455 2 IL
Florists Life Insurance Company
500 St. Louis Street
Edwardsville IL 62025

13978 1 IL
Florists' Mutual Insurance Company
500 St. Louis Street
Edwardsville IL 62025

38776 1 NY
Folksamerica Reinsurance Company
90 William Street
New York NY 10038

63576 2 MI
Ford Life Insurance Company
The American Road
P. O. Box 6027
Dearborn MI 48121-6027

11185 1 MI
Foremost Insurance Company
5600 Beech Tree Lane
P.O. Box 2450
Caledonia MI 49316

71439 2 MI
Foremost Life Insurance Company
5600 Beech Tree Lane
Caledonia MI 49316-0050

11800 1 IN
Foremost Prop. and Cas. Ins. Co.
5800 Foremost Drive, S.E.
P.O. Box 2450
Grand Rapids MI 49501

41513 1 MI
Foremost Signature Insurance Company
5600 Beech Tree Lane
P.O. Box 2450
Caledonia MI 49316-0050

35815 1 CA
Foresters Indemnity Company (US Br)
Don Mills Road 789
Don Mills, Ontario Ca M3C 1T9

91642 2 IN
Forethought Life Insurance Company
Forethought Center
Batesville IN 47006

71129 2 IL
Fort Dearborn Life Insurance Co
233 N. Michigan Avenue
Chicago IL 60601

12513 1 NY
Fortress Insurance Co of America
4 World Trade Center
New York NY 10048

17680 1 IL
Forum Insurance Company
200 N. Martingale Road
Schaumburg IL 60173-2096

13986 1 MI
Frankenmuth Mutual Insurance Company
One Mutual Avenue
Frankenmuth MI 48787-0001

63622 2 IL
Franklin Life Insurance Company
Franklin Square
Springfield IL 62713

90670 2 MO
Frankona America Life Reassurance
2405 Grand Avenue Suite 900
Kansas City MO 64108-2554

40711 1 AN
Frankona Reins Company (US Branch)
2405 Grand Avenue, Suite 900
P.O. Box 419069
Kansas City MO 64108-2554

62324 2 MS
Freedom Life Ins Company of America
240 Whittington Parkway
Louisville KY 40222

11207 1 CA
Fremont Indemnity Company
500 N. Brand Blvd.
Glendale CA 91203

13994 1 MI
Fremont Mutual Insurance Company
933 East Main Street
Fremont MI 49412

34266 1 NY
Frontier Insurance Company
196 Broadway
Monticello NY 12701

99260 2 OH
Frontier National Life Insurance Co.
1300 East Ninth Street Suite 1415
Cleveland OH 44114

39055 1 NY
Galaxy Insurance Company
116 John Street Suite 1102
New York NY 10038

38512 1 NY
GAN Anglo-American Insurance Company
120 Wall Street, 11th Floor
New York NY 10005

25771 1 TX
Gan North American Insurance Company
c-o Gan Mgmt. Serv. Corp.
120 Wall Street
New York NY 10005

63657 2 NJ
Garden State Life Insurance Company
GEICO Plaza
Washington DC 20076

29823 1 NC
GE Residential Mortgage Ins Corp-NC
6601 Six Forks Road
Raleigh NC 27615

35882 1 MD
GEICO General Insurance Company
GEICO Plaza
Washington DC 20076-0001

22055 1 MD
GEICO Indemnity Company
GEICO Plaza
Washington DC 20047-0001

41432 1 NC
Gen Elec Home Equity Ins Corp of NC
6601 Six Forks Road
Raleigh NC 27615

21970 1 PA
General Accident Ins Co of America
436 Walnut Street
Philadelphia PA 19105-1109

36838 5 OK
General Agents Ins Co of America
4308 North Classen Boulevard
P.O. Box 2933
Fort Worth TX 76113-2933

63665 2 MO
General American Life Insurance Co
700 Market Street
St. Louis MO 63101

24414 1 WI
General Casualty Co of Wisconsin
One General Drive
Sun Prairie WI 53596

18619 1 NC
General Electric Equity Ins Corp
6601 Six Forks Rd. Box 177800
Raleigh NC 27615

16624 1 NC
General Electric Guaranty Ins Corp
6601 Six Forks Rd. Box 177800
Raleigh NC 27615

16675 1 NC
General Electric Mort Ins Corp (NC)
6601 Six Forks Rd. Box 177800
Raleigh NC 27615

38458 1 NC
General Electric Mortgage Ins Corp
6601 Six Forks Rd., Box 177800
Raleigh NC 27615

39152 1 NC
General Electric Mortgage Reins Co
6601 Six Forks Rd. Box 177800
Raleigh NC 27615

18139 1 NC
General Electric Res Mtg Reins Corp
6601 Six Forks Rd. Box 177800
Raleigh NC 27615

93521 2 CA
General Fidelity Life Insurance Co
10174 Old Grove Road
San Diego CA 92131-1649

24732 1 WA
General Insurance Co of America
Safeco Plaza
Seattle WA 98185

63703 2 WI
General Life Insurance Corp of WI
310 W. Wisconsin Ave., Ste 600
P.O. Box 349
Milwaukee WI 53201-0000

22039 1 DE
General Reinsurance Corporation
695 E. Main Street
P.O. Box 10350
Stamford CT 06904-2350

63762 2 IA
General Services Life Insurance Co
4333 Edgewood Road, N.E.
Cedar Rapids IA 52499

37362 5 CT
General Star Indemnity Company
695 E. Main Street
P.O. Box 10354
Stamford CT 06904-2354

11967 1 OH
General Star National Insurance Co
695 E. Main Street
P.O. Box 10360
Stamford CT 06904-2360

11231 1 AN
Generali - U.S. Branch
One Liberty Plaza
New York NY 10006

34991 5 ND
Genesis Indemnity Insurance Company
695 E. Main Street
P.O Box 10352
Stamford CT 06904-2352

38962 1 CT
Genesis Insurance Company
695 E. Main Street
P.O. Box 10352
Stamford CT 06904-2352

26409 5 GA
Georgia Insurance Company
250 Middlefield Road
Menlo Park CA 94025-3507

63797 2 GA
Georgia International Life Ins Co
500 W. Fifth Street
P.O. Box 3199
Winston-Salem NC 27152

70939 2 NY
Gerber Life Insurance Company
66 Church Street
White Plains NY 10601

41343 1 NY
Gerling America Insurance Company
717 Fifth Avenue
New York NY 10022

92673 2 AN
Gerling Global Life Insurance Co
480 University Avenue
Toronto, Ontario CN M5G 1V6

11266 1 AN
Gerling Global Reins. Corp. (US Br)
717 Fifth Avenue
New York NY 10022

11282 1 PA
Germanlown Insurance Company
210 South Fourth Street
Philadelphia PA 19106

63819 2 PA
Germanlown Life Insurance Company
210 South Fourth Street
Philadelphia PA 19106

35947 5 DE
Gibraltar Casualty Company
3 Galeway Center
Newark NJ 07102-4077

56154 3 MI
Gleaner Life Insurance Society
5200 West U.S. 223
P.O. Box 1894
Adrian MI 49221

34622 1 DE
Glens Falls Insurance Company
180 Maiden Lane
New York NY 10038

24600 1 DE
Globe Indemnity Company
9300 Arrowpoint Boulevard
P.O. Box 1000
Charlotte NC 28201-1000

91472 2 DE
Globe Life & Accident Insurance Co
Globe Life Center
204 N. Robinson
Oklahoma City OK 73102

63894 2 IL
Globe Life Insurance Company
123 N. Wacker Drive
Chicago IL 60606

66141 2 WA
GNA Life Insurance Company
Two Union Square, Suite 5600
P.O. Box 490
Seattle WA 98101-2336

80942 2 MN
Golden American Life Insurance Co.
909 Third Avenue 19th Floor
New York NY 10022

99944 9 MI
Golden Dental Plans, Inc.
29377 Hoover
Warren MI 48075

62286 2 IL
Golden Rule Insurance Company
712 Eleventh Street
The Waterfront
Lawrenceville IL 62439-2395

63924 2 CA
Golden State Mutual Life Insurance
1999 W. Adams Boulevard
P.O. Box 2332, Terminial Annex
Los Angeles CA 90018

14044 1 PA
Goodville Mutual Casualty Insurance
625 West Main Street
P.O. Box 489
New Holland PA 17557-0489

25569 5 NY
Gotham Insurance Company
100 Park Avenue
New York NY 10017-5516

22063 1 MD
Government Employees Insurance Co
GEICO Plaza
Washington DC 20076-0001

22098 1 IN
Grain Dealers Mutual Insurance Co
1752 North Meridian Street
P.O. Box 1747
Indianapolis IN 46206

99902 7 MI
Grand Valley Health Plan, Inc.
829 Forest Hills, S.E.
Grand Rapids MI 49546

23809 1 NH
Granite State Insurance Company
1750 Elm Street, P.O. Box 960
Manchester NH 03107

16691 1 OH
Great American Insurance Company
580 Walnut Street 12th Floor
Cincinnati OH 45202

63312 2 OH
Great American Life Insurance Co
P.O. Box 30019
Corporate Accounting
Los Angeles CA 90030

64017 2 TX
Great American Reserve Insurance Co
11815 N. Pennsylvania Street
Carmel IN 46032

19860 1 IL
Great Central Insurance Company
3625 N. Sheridan Road
Peoria IL 61633-0001

90301 2 MI
Great Lakes Delta Insurance Company
4100 Okemos Road
Okemos MI 48864

30384 1 MI
Great Lakes Mutual Insurance Company
300 Hecla Street
Laurium MI 49913

40193 1 AN
Great Lakes Reinsurance Corp (US)
111 John Street, Suite 700
New York NY 10038

18694 1 MI
Great Midwest Insurance Company
820 Gessner Road Suite 150
Houston TX 77024-4258

20303 1 MN
Great Northern Insurance Company
15 Mountain View Road
P.O. Box 1615
Warren NJ 07061-1615

94366 2 WA
Great Northern Insured Annuity Corp
Two Union Square, Suite 5600
P.O. Box 490
Seattle WA 98101-2336

90212 2 TX
Great Southern Life Insurance Co
500 N. Akard
P.O. BOx 2699
Dallas TX 75201

11371 1 NE
Great West Casualty Company
1100 West 29th Street
P.O. Box 277
South Sioux City NE 68776-0277

68322 2 CO
Great-West Life & Annuity Ins. Co.
8515 E. Orchard Road
Englewood CO 80111

80705 2 CN
Great-West Life Assurance Company
8505 E. Orchard Road
Englewood CO 80111

56685 3 PA
Greater Beneficial Union of Pitts
Clairton Boulevard 4254
Pittsburgh PA 15227

22187 1 NY
Greater NY Mutual Insurance Company
215 Lexington Avenue
New York NY 10016

56693 3 PA
Greek Catholic Union of the USA
5400 Tuscarawas Road
Beaver PA 15009-9513

22322 1 CA
Greenwich Insurance Company
One Greenwich Plaza
P.O. Box 2568
Greenwich CT 06836-2568

99905 7 MI
Group Health Plan of Michigan, Inc.
363 W. Big Beaver
P.O. Box 396
Troy MI 48084

93440 2 NE
Groupamerica Insurance Company
140 Garden Street, MS540
Hartford CT 06154

97241 2 NE
Guarantee American Life Company
8801 Indian Hills Drive
Omaha NE 68114

11398 1 DE
Guarantee Insurance Company
2 Mill Road
P.O. Box 4679
Wilmington DE 19806

64181 2 NE
Guarantee Mutual Life Company
8801 Indian Hills Drive
Omaha NE 68114

64203 2 IN
Guarantee Reserve Life Insurance Co
530 River Oaks West
Calumet City IL 60409

84271 2 FL
Guarantee Security Life Ins Company
7800 Belfort Parkway
Suite 200, P.O. Box 17870
Jacksonville FL 32256

64211 2 IL
Guarantee Trust Life Insurance Co
1275 Milwaukee Avenue
Glenview IL 60025

11401 5 CO
Guaranty National Insurance Company
100 Inverness Terrace East
P.O. Box 3329
Englewood CO 80112

78778 2 DE
Guardian Insurance & Annuity Co
201 Park Avenue South
New York NY 10003

64246 2 NY
Guardian Life Insurance Co of Amer.
201 Park Avenue South
New York NY 10003

64262 2 TX
Gulf Atlantic Life Insurance Co
1275 Market Street
P.O. Box 193892
San Francisco CA 94103

22217 1 MO
Gulf Insurance Company
4600 Fuller Drive
P.O. Box 1771
Dallas TX 75221-1771

64270 2 FL
Gulf Life Insurance Company
1301 Gulf Life Drive
Jacksonville FL 32207

14125 1 OH
Hamilton Mutual Ins Co of Cincinnati
1520 Madison Road
Cincinnati OH 45206-1787

93777 2 MI
Hamilton National Life Insurance Co
33045 Hamilton Boulevard
Farmington Hills MI 48334

22292 1 NH
Hanover Insurance Company
100 North Parkway
Worcester MA 01605-1396

39187 1 NY
Hansa Reinsurance Co of America
220 White Plains Road
Tarrytown NY 10591

26433 1 NY
Harco National Insurance Company
2850 W. Golf Road
Rolling Meadows IL 60008

14168 1 PA
Harleysville Mutual Insurance Co
355 Maple Avenue
Harleysville PA 19438-2285

22357 1 CT
Hartford Accident and Indemnity Co
Hartford Plaza
Hartford CT 06115

29424 1 IN
Hartford Casualty Insurance Company
Hartford Plaza
Hartford CT 06115

19682 1 CT
Hartford Fire Insurance Company
Hartford Plaza
Hartford CT 06115

37478 1 IN
Hartford Ins Co of the Midwest
Hartford Plaza
Hartford CT 06115

38261 5 FL
Hartford Ins Co of the Southeast
Hartford Plaza
Hartford CT 06115

38288 5 IL
Hartford Insurance Company of IL
Hartford Plaza
Hartford CT 06115

70815 2 CT
Hartford Life & Accident Ins Co
Hartford Plaza
P.O. Box 2999
Hartford CT 06115

88072 2 CT
Hartford Life Insurance Company
Hartford Plaza
P.O. Box 2999
Hartford CT 06104-2999

11452 1 CT
Hartford Steam Boiler Insp & Ins Co
One State Street
Hartford CT 06102

30104 1 CT
Hartford Underwriters Ins. Co.
Hartford Plaza
Hartford CT 06115

79421 2 OH
Harvest Life Insurance Company
6277 Sea Harbor Drive
Orlando FL 32887

14176 1 MI
Haslings Mutual Insurance Company
404 E. Woodlawn Avenue
Haslings MI 49058-1091

64351 2 IA
Hawkeye National Life Insurance Co
2700 Westown Parkway Suite 400
West Des Moines IA 50265

21741 1 IA
Hawkeye-Security Insurance Company
4200 University
West Des Moines IA 50265

99907 8 MI
Health Alliance Plan of Michigan
2850 W. Grand Boulevard
Detroit MI 48202

87947 2 CO
Health and Life Ins Co of America
304 N. Main Street
Rockford IL 61101

81078 2 VT
Health Insurance of Vermont, Inc.
One Roosevelt Highway
P.O. Box 630
Colchester VT 05446

99911 8 MI
Health Plus of Michigan, Inc.
G-2050 S. Linden Road
P.O. Box 1700
Flint MI 48501-1700

36200 5 IL
Health Providers Insurance Company
211 E. Ontario Street Suite 1000
Chicago IL 60611

39527 1 CA
Heritage Indemnity Company
30851 W. Agoura Road
Agoura Hills CA 91301

64394 2 AZ
Heritage Life Insurance Company
30851 West Agoura Road
Agoura Hills CA 91301

14184 1 WI
Heritage Mutual Insurance Company
2800 S. Taylor Drive
P.O. Box 58
Sheboygan WI 53081

18376 5 NY
Hermitage Insurance Company
707 Westchester Avenue Suite 411
White Plains NY 10604

22489 1 TX
Highlands Insurance Company
600 Jefferson
Houston TX 77002-7392

77720 2 TX
Hill Country Life Insurance Co of TX
11044 Research Building A
P.O. Box 200225
Austin TX 78759

57770 3 IL
Holy Family Society of the USA
One Fairlane Drive
P.O. Box 2909
Joliet IL 60434

22519 1 NH
Home Indemnity Company
59 Maiden Lane
New York NY 10038

22527 1 NH
Home Insurance Company
59 Maiden Lane
New York NY 10038

29432 5 IL
Home Insurance Company of Illinois
10 South Riverside Plaza
Chicago IL 60606

28177 1 IN
Home Insurance Company of Indiana
11590 N. Meridian Street
Carmel IN 46032

40363 1 WI
Home Insurance Company of Wisconsin
235 N. Executive Drive
Brookfield WI 53005-6092

67369 2 FL
Home Life Financial Assurance Corp.
One Centennial Avenue
2301 Lucien Way #285
Maitland FL 32751

64440 2 NY
Home Life Insurance Company
75 Wall Street
New York NY 10005

26638 1 MI
Home-Owners Insurance Company
6101 Anacapri Boulevard
P.O. Box 30660
Lansing MI 48917

11460 5 PA
Homestead Insurance Company
Two Hudson Place
Hoboken NJ 07030

64505 2 IA
Homesteaders Life Company
2141 Grand Avenue
P.O. Box 1756
Des Moines IA 50312

22578 1 IL
Horace Mann Insurance Company
#1 Horace Mann Plaza
Springfield IL 62715

64513 2 FL
Horace Mann Life Insurance Company
#1 Horace Mann Plaza
Springfield IL 61715

38849 1 TX
Houston General Insurance Company
4055 International Plaza
P.O. Box 2932
Fort Worth TX 76109

25054 5 DE
Hudson Insurance Company
One Liberty Plaza
New York NY 10006

93505 2 CT
Hudson Life Reassurance Corporation
One Corporate Drive -10th Fl
P.O. Box 853
Shelton CT 06484

62189 2 MO
Humana Insurance Company
500 W. Main Street-29th Floor
Louisville KY 40201

56553 3 DC
Hungarian Reformed Federation of Am
2001 Massachusetts Avenue, NW
Washington DC 20036-1011

81450 2 MI
IBA Health & Life Assurance Company
458 West South Street
Kalamazoo MI 49007-4621

97764 2 DE
Idealife Insurance Company
1200 Bedford Street
P.O. Box 300
Stamford CT 06904

65005 2 MN
IDS Life Insurance Company
IDS Tower 10
Minneapolis MN 55440

32808 5 IL
Illinois Emcasco Insurance Company
715 Enterprise Drive
Oak Brook IL 60521-1950

26425 5 IL
Illinois Employers of Wausau
901 Warrenville Road Suite 500
Lisle IL 60532-4307

23558 1 IL
Illinois Insurance Company
101 Green Meadows Drive South
Westerville OH 43081

64580 2 IL
Illinois Mutual Life & Casualty
300 S. West Adams Street
Peoria IL 61634

27960 5 IL
Illinois Union Insurance Company
8755 West Higgins Road
Chicago IL 60631

11487 1 NE
Imperial Casualty & Indemnity Co.
306 S. 15th Street
Omaha NE 68102-2214

84557 2 CN
Imperial Life Asr Co of Canada (US)
95 St. Clair Avenue West 5th Floor
Toronto, Ontario CN M4V 1N7

36269 1 MI
Imperial Midwest Insurance Company
31155 Northwestern Highway
Suite 200 - P.O. Box 9093
Farmington Hills MI 48333

25348 1 NY
Indemnity Insurance Co of N America
1601 Chestnut Street
P.O. Box 7716
Philadelphia PA 19192

99949 9 MI
Independent Dental Plans, Inc.
15200 Jefferson Suite 105
Grosse Pointe Park MI 48230

22608 1 FL
Independent Fire Insurance Company
One Independent Drive
Jacksonville FL 32276-0000

64637 2 FL
Independent Life & Accident Ins
One Independent Drive
Jacksonville FL 32276

58068 3 AN
Independent Order of Foresters (US)
789 Don Mills Road
Don Mills, Ontario CN M3C1T9

57509 3 IL
Independent Order of Vikings
2200 E. Devon Avenue Suite 257
Des Plaines IL 60018

22659 1 IN
Indiana Insurance Company
115 N. Pennsylvania Street
Indianapolis IN 46204

14265 1 IN
Indiana Lumbermens Mutual Ins Co
3600 Woodview Trace
P.O. Box 68600
Indianapolis IN 46268-0600

64645 2 IN
Indianapolis Life Insurance Company
2960 N. Meridian Street
Indianapolis IN 46208

81779 2 MO
Individual Assur Co Life Health & Ac
1600 Oak Street
Kansas City MO 64108

64653 2 IL
Industrial Casualty Insurance Co
137 North Oak Park Avenue
P.O. Box 4010
Oak Park IL 60301

21040 1 CA
Industrial Indemnity Company
255 California Street
P.O. Box 7468
San Francisco CA 94111

64688 2 TX
Industrial Life Insurance Company
2727 Turtle Creek Boulevard
P.O. Box 660560
Dallas TX 75266-0560

14281 1 WV
Inland Mutual Insurance Company
1017 6th Avenue
P.O. Box 2085
Huntington WV 25701

38806 1 OH
Insura Property & Casualty Ins Co
175 Mansfield Avenue
Shelby OH 44875

19429 1 PA
Insurance Co of the State of PA
70 Pine Street
New York NY 10270

38970 1 IL
Insurance Company of Evanston
Shand, Morahan Plaza
Evanston IL 60201

20257 1 FL
Insurance Company of Florida
17755 US Hwy. 19-North Ste 390
P.O. Box 7850
Clearwater FL 34624

26700 1 IL
Insurance Company of Illinois
175 W. Jackson Blvd. Suite A1425
Chicago IL 60604

22713 1 PA
Insurance Company of North America
1601 Chestnut St.-Box 7716
Philadelphia PA 19192

27847 1 CA
Insurance Company of the West
10140 Campus Point Drive
P.O. Box 85563
San Diego CA 92121-1520

37257 1 IL
Insurance Corporation of Hannover
3435 Wilshire Boulevard
Suite 700 - Equitable Plaza
Los Angeles CA 90010

68756 2 NC
Integon Life Insurance Corporation
500 W. Fifth Street
P.O. Box 3199
Winston-Salem NC 27152

12238 1 MO
Integral Insurance Company
350 N. Sunny Slope Road
P.O. Box 2051
Brookfield WI 53005-0000

64254 2 IA
Integrated Resources Life Insurance
3737 Westown Parkway
P.O. Box 65180
West Des Moines IA 50265

74780 2 AZ
Integrity Life Insurance Company
1325 Avenue of the Americas 21st Floor
New York NY 10019

64726 2 PA
Integrity National Life Ins Company
140 Whittington Parkway
Suite 200 - P.O. Box 32350
Louisville KY 40222

67210 2 IL
Inter-American Ins Co of Illinois
901 West Jackson Boulevard
Chicago IL 60607

92525 2 DE
Inter-American Insurance Company
901 W. Jackson Boulevard
Inter-American Building
Chicago IL 60607-0000

64807 2 IA
Inter-State Assurance Company
1206 Mulberry Street
P.O. Box 1907
Des Moines IA 50309

37885 1 IL
Intercargo Insurance Company
1501 Woodfield Road Suite 204-South
Schaumburg IL 60173

64734 2 NJ
Intercontinental Life Insurance Co
601 Walnut Street-9th Floor
Curtis Center
Philadelphia PA 19106

93718 2 PA
Interfaith Life Insurance Company
1809 Walnut Street
Philadelphia PA 19103

24139 1 IL
International Bus & Merc Reassur Co
307 N. Michigan Avenue
Chicago IL 60601

11592 1 NJ
International Fidelity Insurance Co
24 Commerce Street
P.O. Box 56
Newark NJ 07102

64084 2 IL
International Financial Svc Life
11760 U.S. Highway One
North Palm Beach FL 33408

16063 1 MD
International Ins Co of Takoma Park
12501 Old Columbia Pike
Silver Spring MD 20904-6600

21083 1 IL
International Insurance Company
200 S. Wacker Drive
Chicago IL 60606

21091 5 IL
International Surplus Lines Ins Co
200 S. Wacker Drive
Chicago IL 60606

22829 1 IL
Interstate Fire & Casualty Company
55 East Monroe Street
Chicago IL 60603

22837 5 IL
Interstate Indemnity Company
55 East Monroe Street
Chicago IL 60603

64831 2 NY
Intramerica Life Insurance Company
One Blue Hill Plaza, Box 1722
Pearl River NY 10965

29114 1 CA
Investors Equity Insurance Company
515 N. Flagler Drive Suite P-400
P.O. Box 027554
West Palm Beach FL 33401

68403 2 OH
Investors Fidelity Life Asr Corp
P.O. Box 26
Camp Hill PA 17001

64890 2 CA
Investors Guaranty Life Ins Company
2500 Farmers Drive
P.O. Box 910
Columbus OH 43235

64904 2 KY
Investors Heritage Life Insurance Co
200 Capital Avenue
P.O. Box 717
Frankfort KY 40602

11622 5 NJ
Investors Insurance Co. of America
100 Metro Park South
Laurence Harbor NJ 08878-2005

63487 2 PA
Investors Life Ins Co North America
601 Walnut Street-9th Floor
Curtis Center
Philadelphia PA 19106-3309

67415 2 CA
Investors Life Ins Co of California
601 Walnut Street-9th Floor
Curtis Center
Philadelphia PA 19106-3309

86975 2 SD
Investors Life Ins Co of Nebraska
One Midland Plaza
Sioux Falls SD 57193

40266 1 IL
Investors Mortgage Insurance Co
515 N. Flagler Drive Suite P-400
P.O. Box 027554
West Palm Beach FL 33401

71153 2 WI
ITT Life Insurance Corporation
505 N. Highway 169
Minneapolis MN 55441-0000

88080 2 MO
ITT Lyndon Life Insurance Company
12555 Manchester Road
St. Louis MO 63131

35769 1 MO
ITT Lyndon Property Insurance Co
12555 Manchester Road
St. Louis MO 63131

10952 1 OH
J.C. Penney Casualty Insurance Co
2700 West Plano Parkway
Plano TX 75075

65021 2 VT
J.C. Penney Life Insurance Company
2700 West Plano Parkway
Plano TX 75075

85766 2 AZ
J.C. Penney Reinsurance Company
2700 W. Plano Parkway
Plano TX 75075

65056 2 MI
Jackson National Life Insurance Co
5901 Executive Drive
P.O. Box 24068
Lansing MI 48911

11630 1 NY
Jefferson Insurance Company of NY
30 Vesey Street
New York NY 10007

65064 2 IN
Jefferson National Life Ins Company
11815 N. Pennsylvania Street
P.O. Box 1951
Carmel IN 46032

67865 2 NC
Jefferson-Pilot Life Insurance Co.
100 N. Greene Street
Dept. 4970 (8-S)
Greensboro NC 27401

14354 1 WI
Jewelers Mutual Insurance Company
24 Jewelers Park Drive
P.O. Box 468
Neenah WI 54957-0468

65080 2 MN
John Alden Life Insurance Company
7300 Corporate Center Drive
P.O. Box 020270
Miami FL 33102-0270

21180 1 IL
John Deere Insurance Company
3400 80th Street
Moline IL 61265

97128 2 IL
John Deere Life Insurance Company
110 North East Street
Jacksonville IL 62651

43044 1 DE
John Hancock Indemnity Company
3 Copley Place, P-5
P.O. Box 854
Boston MA 02117

65099 2 MA
John Hancock Mutual Life Ins Co
John Hancock Place
Corp. Fin. Acctg., T-11
Boston MA 02117

16187 1 DE
John Hancock Prop & Cas Ins. Co.
3 Copley Place
P.O. Box 854
Boston MA 02117

90204 2 MA
John Hancock Variable Life Ins Co
John Hancock Place
P.O. Box 717
Boston MA 02117

65110 2 SC
Kanawha Insurance Company
210 S. White Street
P.O. Box 610
Lancaster SC 29720

20885 1 MO
Kansas City Fire & Marine Insurance
180 Maiden Lane
New York NY 10038

65129 2 MO
Kansas City Life Insurance Company
3520 Broadway
P.O. Box 419139
Kansas City MO 64111-2565

83607 2 MO
Kansas City Variable Life Company
3520 Broadway
P.O. Box 419139
Kansas City MO 64111-2565

90557 2 IL
Kemper Investors Life Insurance Co
120 South Lasalle Street
Chicago IL 60603

22969 1 IL
Kemper Reinsurance Company
Kemper Center
Long Grove IL 60049

65188 2 KY
Kentucky Central Life Insurance Co
Kincaid Towers
300 W. Vine Street
Lexington KY 40507

86843 2 IN
Key Life Insurance Company
151 N. Delaware Street Suite 1170
Indianapolis IN 46204

65234 2 RI
Keyport Life Insurance Company
99 High Street 27th Floor
Boston MA 02110

90344 2 PA
Keystone State Life Insurance Co
1207 Chestnut Street
Philadelphia PA 19107-4193

58033 3 CT
Knights of Columbus
1 Columbus Plaza
P.O. Box 1670
New Haven CT 06507-0901

83445 2 AZ
Koln Life Insurance Company
4233 Roanoke Road
Kansas City MO 64111-0000

56715 3 PA
Ladies Penn Slovak Catholic Union
69 Public Square
Wilkes-Barre PA 18701

65242 2 IN
Lafayette Life Insurance Company
P.O. Box 7007
Lafayette IN 47903

14516 1 MI
Lake States Insurance Company
12935 W. Bay Shore Drive
P.O. Box 352
Traverse City MI 49684

99912 8 MI
Lakeshore HMO, Inc.
442 Century Lane
Holland MI 49423

65250 2 MS
Lamar Life Insurance Company
317 E. Capitol Street
Jackson MS 39201

26077 1 IL
Lancer Insurance Company
370 West Park Avenue
Long Beach NY 11561

50024 4 VA
Lawyers Title Insurance Corporation
6630 West Broad Street
P.O. Box 27567
Richmond VA 23230

65269 2 IN
Laymen National Life Insurance Co
3909 Hulen Street
Fort Worth Tx 76107

11746 1 MI
League General Insurance Company
28333 Telegraph Road
Southfield MI 48034-1948

65277 2 MI
League Life Insurance Company
28333 Telegraph Road
Southfield MI 48034-1948

24422 1 PA
Legion Insurance Company
1414 S Penn Sq, Suite 800
P.O. Box 59239
Philadelphia PA 19102

19437 5 DE
Lexington Insurance Company
200 State Street
Boston MA 02109

42404 1 VT
Liberty Insurance Corporation
175 Berkeley Street
P.O. Box 140
Boston MA 02117-0140

65315 2 MA
Liberty Life Assurance Co of Boston
100 Main Street
Dover NH 03820

65323 2 SC
Liberty Life Insurance Company
2000 Wade Hampton Blvd.
P.O. Box 789
Greenville SC 29615

23035 1 MA
Liberty Mutual Fire Insurance Co
175 Berkeley Street
Boston MA 02117

23043 1 MA
Liberty Mutual Insurance Company
175 Berkeley Street
Boston MA 02117

11762 1 AL
Liberty National Fire Insurance Co
2001 Third Avenue South
P.O. Box 2612
Birmingham AL 35233

65331 2 AL
Liberty National Life Insurance Co
2001 Third Avenue South
Birmingham AL 35233

99957 7 MI
Life Choice Quality Health Plan, Inc
2401 20th Street
Detroit MI 48216

79324 2 FL
Life General Security Insurance Co
4950 S.W. 72nd Avenue Suite 200
Miami FL 33155-0000

65528 2 TX
Life Ins Company of the Southwest
1300 West Mockingbird Lane
P.O. Box 569080
Dallas TX 72356

65498 2 PA
Life Insurance Co of North America
900 Cottage Grove Road
Bloomfield CT 06002

75078 2 IL
Life Insurance Company of Illinois
3750 West Deerfield Road
Riverwoods IL 60015

65536 2 VA
Life Insurance Company of Virginia
6610 West Broad Street
Richmond VA 23230

64130 2 IA
Life Investors Insurance Co of Amer
4333 Edgewood Road, N.E.
Cedar Rapids IA 52499

65927 2 MA
Life of Boston Insurance Company
Government Center
200 Plesant
Malden MA 02148

82627 2 CT
Life Reassurance Corp. of America
969 High Ridge Road
P.O. Box 10060
Stamford CT 06904-2060

63339 2 CO
LIFEUSA Insurance Company
300 S. Highway 169 Suite 600
Minneapolis MN 55459-0060

65579 2 IN
Lincoln America Life Insurance Co
11815 N. Pennsylvania Street
Carmel IN 46032

65595 2 NE
Lincoln Benefit Life Company
134 South 13th Street
P.O. Box 80469
Lincoln NE 68508

65617 2 KY
Lincoln Income Life Insurance Co
11815 N. Pennsylvania Street
P.O. Box 1928
Carmel IN 46032

26743 5 DE
Lincoln Insurance Company
2 Mill Road
P.O. Box 4679
Wilmington DE 19806

65525 2 NE
Lincoln Liberty Life Insurance Co.
11444 West Olympic Boulevard
Los Angeles CA 90064

14397 1 MI
Lincoln Mutual Casualty Company
5700 N. Crooks Road Suite 207
Troy MI 48098

38830 1 IN
Lincoln National Health & Cas Ins Co
1300 South Clinton Street
Fort Wayne IN 46802

65676 2 IN
Lincoln National Life Insurance Co
1300 S. Clinton Street
Fort Wayne IN 46802

77321 2 IN
Lincoln National Life Reinsurance Co
1300 S. Clinton Street
Fort Wayne IN 46802

38822 1 IN
Lincoln National Reinsurance Co
500 N. Meridian Street
Indianapolis IN 46204-1275

26093 1 KS
Lincoln National Specialty Ins Co
1712 Magnavox Way
P.O. Box 2338
Fort Wayne IN 46801-2338

97039 2 CT
Lincoln Security Life Ins Co of CT
1300 South Clinton Street
Fort Wayne IN 46801

58262 3 PA
Lithuanian Alliance of America
307 West 30th Street
New York NY 10001

56731 3 PA
Lithuanian Catholic Alliance
71-73 S. Washington Street
Wilkes-Barre PA 18701

35688 5 AN
Lloyd's of London

33600 1 IA
LM Insurance Corporation
175 Berkeley Street
Boston MA 02117

87920 2 MI
Locomotive Engrs & Cond Mutual Prot
28 W. Adams Avenue
1100 Mutual Building
Detroit MI 48226-1659

20311 1 AN
London Assurance (US Branch)
15 Mountain View Road
P.O. Box 1615
Warren NJ 07061-1615

34649 1 DE
London Guarantee & Accident Co (NY)
25 Independence Boulevard
Warren NJ 07059

83550 2 CN
London Life Insurance Company
255 Dufferin Avenue
London, Ontario CN N6A 4K1

77470 2 MI
London Life Insurance Company of MI
255 Dufferin Avenue
London, Ontario CN N6A 4K1

68934 2 NC
London Pacific Life & Annuity Co
1755 Creekside Oaks Drive
Suite 250-P.O. Box 168009
Sacramento CA 95833

65692 2 TX
Lone Star Life Insurance Company
4201 Spring Valley Road
P.O. Box 35047
Dallas TX 75244

65722 2 AL
Loyal American Life Insurance Co
2800 Dauphin Street
Mobile AL 36660-0408

56758 3 PA
Loyal Christian Benefit Association
700 Peach Street
P.O. Box 13005
Erie PA 16501

90328 2 FL
Loyalty Life Insurance Company
301 W. Bay Street Suite 2311
Jacksonville FL 32202

14435 1 MA
Lumber Mutual Insurance Company
One Speen Street
P.O. Box 9165
Framingham MA 01701-9165

22977 1 IL
Lumbermens Mutual Casualty Company
Accounting, B-7
Long Grove IL 60049

23108 1 MO
Lumbermens Underwriting Alliance
2501 N. Military Trail
Boca Raton FL 33431

15636 1 MO
Lutheran Benvolent Insurance Exchg.
102 W. Third
Alma MO 64001

57126 3 MN
Lutheran Brotherhood
625 Fourth Avenue South
Minneapolis MN 55415

97721 2 MN
Lutheran Brotherhood Var Ins Prod Co
625 Fourth Avenue South
Minneapolis MN 55415

56162 3 MI
Lutheran Fraternalies of Amer. Life
25600 Kelly Road
P.O. Box 682
Roseville MI 48066-0682

99918 8 MI
M-Care
3601 Plymouth Road
Ann Arbor MI 48105-2659

12149 1 WI
Madison Assurance Group, Inc.
122 Fifth Avenue
New York NY 10011

65781 2 WI
Madison National Life Ins Co, Inc.
6120 University Avenue
P.O. Box 5008
Middleton WI 53562

65811 2 AZ
Main Life Insurance Company
537 E. Pete Rose Way
P.O. Box 5323
Cincinnati OH 45201

65854 2 KY
Mammoth Life & Accident Ins Company
608 W. Muhammed Ali Boulevard
P.O. Box 2099
Louisville KY 40203

65870 2 NY
Manhattan Life Insurance Company
111 W. 57th Street
New York NY 10019

67083 2 ND
Manhattan National Life Insurance
205 W. Fourth Street
Cincinnati OH 45202

87793 2 PA
Manufacturers Life Ins Co of Amer
Niagara Station
P.O. Box 633
Buffalo NY 14201-0633

98078 2 MI
Manufacturers Life Ins Co of Mich
200 Bloor Street East
Toronto, Ontario CN M4W 1E5

65838 2 ME
Manufacturers Life Ins Co (USA)
55 West Street
Keene NH 03431

80616 2 CN
Manufacturers Life Insurance Co. The
200 Bloor Street East
NT-5, U.S. Compliance
Toronto, Ontario CN M4W 1E5

29998 1 NY
Marine Indemnity Ins Co of America
4 World Trade Center Suite 6274
New York NY 10048

28932 1 VA
Markel American Insurance Company
4551 Cox Road
Glen Allen VA 23060

99934 11 MI
Marquette General Hospital
420 West Magnetic Street
Marquette MI 49855

71072 2 KY
Marquette National Life Ins Company
4800 N. Kenneth Avenue
Chicago IL 60630-0000

19356 1 MD
Maryland Casualty Company
3910 Keswick Road
P.O. Box 1228
Baltimore MD 21211

22306 1 MA
Massachusetts Bay Insurance Company
100 North Parkway
Worcester MA 01605

80896 2 MA
Massachusetts Casualty Ins. Company
711 Atlantic Ave, Box 9099
Boston MA 02205-9099

65900 2 MA
Massachusetts General Life Ins Co
7887 E. Belleview Avenue
Englewood CO 80111

65919 2 MA
Massachusetts Indemnity & Life
3120 Breckinridge Boulevard
Duluth GA 30199-0001

65935 2 MA
Massachusetts Mutual Life Ins Co
1295 State Street
Springfield MA 01111

90476 2 MO
Maxicare Life and Health Ins Co
1149 S. Broadway Street Suite 910
Los Angeles CA 90015

23825 1 IL
MBIA Insurance Corp of Illinois
113 King Street
Armonk NY 10504

69728 2 OH
MBL Life Assurance Corporation
520 Broad Street
P.O. BOX 520
Newark NJ 07102-3184

23639 1 MO
MCA Insurance Company
484 Central Avenue
Newark NJ 07107-2096

20451 1 IL
Mead Reinsurance Corporation
Courthouse Plaza, N.E.
Dayton OH 45463

86991 2 OH
Medical Life Insurance Company
1220 Huron Road
Cleveland OH 44115-1700

11843 1 IN
Medical Protective Company
5814 Reed Road
Fort Wayne IN 46835

71471 2 NE
Medico Life Insurance Company
1515 South 75th Street
P.O. Box 3477
Omaha NE 68124

97055 2 OK
Mega Life and Health Ins Co (The)
4001 Mc Ewen - Suite 200
P.O. Box 809095
Dallas TX 75244

57991 3 IN
Mennonite Mutual Aid Association
1110 North Main Street
P.O. Box 483
Goshen IN 46526

31968 1 TN
Merastar Insurance Company
537 Market Street
P.O. Box 180100
Chattanooga TN 37402

97071 2 DE
Merc & Gen Life Reassur of America
123 Front Street, West
P.O. Box 2612 Grand Central St
New York NY 10163

25062 1 NY
Merc & Gen Reins Company of America
177 Madison Avenue, CN1930
Morristown NJ 07962

84565 2 CN
Mercantile & General Reinsurance Co
123 Front Street West
Toronto, Ontario CN M5J 2M7

14494 1 IA
Merchants Bonding Company (Mutual)
2100 Grand Avenue
Des Moines IA 50312

23329 1 NY
Merchants Mutual Insurance Company
250 Main Street
Buffalo NY 14240-0903

99921 8 MI
Mercy Alternative HMO-Michigan, Inc.
34605 12 Mile Road
Farmington Hills MI 48331-3221

65943 2 IN
Meridian Life Insurance Company
2955 North Meridian Street
P.O. Box 1980
Indianapolis IN 46206

23345 1 IN
Meridian Mutual Insurance Company
2955 North Meridian Street
P.O. Box 1980
Indianapolis IN 46208

23353 1 IN
Meridian Security Insurance Company
2955 N. Meridian Street
P.O. Box 1980
Indianapolis IN 46208

65951 2 IN
Merit Life Insurance Company
601 N.W. Second Street
P.O.L Box 39
Evansville IN 47708

24821 1 CA
Meritplan Insurance Company
3349 Michelson Drive
Irvine CA 92713-9702

79022 2 WA
Merrill Lynch Life Insurance Co
800 Scudders Mill Road
Plainsboro NJ 08536

19798 1 MA
Merrimack Mutual Fire Insurance Co
95 Old River Road
Andover MA 01810

65714 2 LA
METLIFE Security Ins Company of LA
72 Eagle Rock Avenue
East Hanover NJ 07936

60348 2 NJ
METLIFE Security Insurance Company
One Morningside Dr. Suite 201, Bldg. A
Westport CT 06880-3811

99938 9 MI
Metric Medical Labs
21705 Evergreen
P. O. Box 5127
Southfield MI 48080-5127

39950 1 DE
Metropolitan General Insurance Co
700 Quaker Lane
P.O. Box 350
Warwick RI 02887

99935 12 MI
Metropolitan Hospital
1919 Boston Street, SE
Grand Rapids MI 49506

86428 2 DE
Metropolitan Insurance & Annuity Co
1 Madison Avenue, Area 237
Corporate Cont. Dept. Area 6-C
New York NY 10010

65978 2 NY
Metropolitan Life Insurance Company
1 Madison Avenue, Area 237
Corporate Cont. Dept. Area 6-C
New York NY 10010

26298 1 DE
Metropolitan Property & Cas Ins Co
700 Quaker Lane
P.O. Box 350
Warwick RI 02887

34339 1 DE
Metropolitan Reinsurance Company
700 Quaker Lane
P.O. Box 350
Warwick RI 02886

97136 2 DE
Metropolitan Tower Life Ins Company
1 Madison Avenue, Area 68
Corporate Cont. Dept. Area 6-C
New York NY 10010

40150 1 TX
MGA Insurance Company
5701 E. Loop 820 South
Fort Worth TX 76119

16101 1 MI
MI Educational Employees Mut Ins Co
30700 Telegraph Road Suite 3500
Birmingham MI 48010

38660 1 IN
MIC General Insurance Corporation
3044 W. Grand Boulevard
Detroit MI 48202

85561 2 DE
MIC Life Insurance Corporation
3044 W. Grand Boulevard
Annex 75
Detroit MI 48202

38601 1 MI
MIC Property & Casualty Ins Corp
3044 W. Grand Boulevard
Detroit MI 48202

34029 1 MI
Michigan Basic Property Ins Assoc.
300 Buhl Building, Box 86
535 Griswold Street
Detroit MI 48226

47775 14 MI
Michigan Dental Plan, Inc.
2503 South Linden Road
Flint MI 48532

99916 8 MI
Michigan HMO Plans, Inc.
7650 Second Avenue
Detroit MI 48202

33111 1 MI
Michigan Hospital Association Ins Co
6215 W. St. Joseph Highway
Lansing MI 48917

25585 1 MI
Michigan Lawyers Mutual Insurance Co
26600 Telegraph Road
Southfield MI 48034

14508 1 MI
Michigan Millers Mutual Insurance
2425 E. Grand River Ave.
P. O. Box 30060
Lansing MI 48912

23396 1 MI
Michigan Mutual Insurance Company
25200 Telegraph Road
P.O. Box 5110
Southfield MI 48086-5110

33006 1 MI
Michigan Physicians Mutual Liab Co
1305 Abbott Road
P.O. Box 1471
East Lansing MI 48823

36021 1 MI
Michigan Selective Insurance Company
28819 Franklin Rd., Ste. #300
P.O. Box 2223
Southfield MI 48037

21687 1 CA
Mid Century Insurance Company
4680 Wilshire Boulevard
P.O. Box 2478 Terminal Annex
Los Angeles CA 90010

66001 2 OK
Mid-Continent Life Insurance Company
P.O. Box 60269
P.O. Box 60269
Oklahoma City OK 73146-0269

79987 2 NC
Mid-South Insurance Company
410 Ramsey Street
P.O. Drawer 2069
Fayetteville NC 28301

36650 1 MI
Mid-State Surety Corporation
3400 E. Lafayette
Detroit MI 48207

66087 2 IN
Mid-West National Life Ins Co of TN
501 W. Interstate 44, Ste. 400
Service Road
Oklahoma City OK 73118

99945 9 MI
MIDA Dental Plans of Michigan, Inc
2000 Town Center Suite 2200
Southfield MI 48075

68543 2 PA
Middle Atlantic Life Insurance Co
485 Devon Park Drive Suite 107
Wayne PA 19087

66036 2 OH
Midland Mutual Life Insurance Co
250 East Broad Street
Columbus OH 43215

66044 2 SD
Midland National Life Insurance Co
One Midland Plaza
Sioux Falls SD 57193

11851 1 TN
Midland Risk Insurance Company
1407 Union Avenue, Suite 201
P.O. Box 40968
Memphis TN 38174-0968

23612 1 OH
Midwest Employers Casualty Company
11457 Olde Cabin Road Suite 100
St. Louis MO 63141

14559 1 IA
Midwest Mutual Insurance Company
1111 Ashworth Road
West Des Moines IA 50265-0600

79480 2 IN
Midwest Security Life Insurance Co
115 Fifth Avenue South
P.O. Box 2168
La Crosse WI 54602-2168

99947 9 MI
Midwestern Dental Plans, Inc.
5050 Schaefer Road
Dearborn MI 48126

23515 1 OH
Midwestern Indemnity Company
1700 Edison Drive
Milford OH 45150

66095 2 OH
Midwestern Nat'l Life Ins Co of OH
6650 Beta Drive
Mayfield Village OH 44143

66109 2 IN
Midwestern United Life Insurance Co
1290 Broadway
Security Life Center
Denver CO 80203-5699

61522 2 MN
MII Life, Incorporated
3535 Blue Cross Road
P.O. Box 64560
St. Paul MN 55165

41653 1 SD
Milbank Insurance Company
9300 Arrowpoint Boulevard
P.O. Box 1000
Charlotte NC 28201-1000

23531 1 TX
Millers Mutual Fire Ins Co of Texas
One Millers Plaza
P.O. Box 2269
Fort Worth TX 76113-2269

14583 1 IL
Millers Mutual Ins Assoc of IL
111 E. Fourth Street
P.O. Box 9006
Alton IL 62002-9006

14575 1 PA
Millers Mutual Insurance Company
805 N. Front St. PO Box 1246
Harrisburg PA 17108

23566 1 IL
Millers National Insurance Company
101 Green Meadows Drive South
Westerville OH 43081

66133 2 MN
Ministers Life A Mutual Life Ins
3100 West Lake Street
Minneapolis MN 55416

35424 1 AZ
Minnehoma Insurance Company
7050 South Yale Avenue
Tulsa OK 74136-5077

23582 1 MN
Minnesota Mutual Fire & Casualty Co
10225 Yellow Circle Drive
Minnetonka MN 55343

66168 2 MN
Minnesota Mutual Life Ins Co
400 N. Robert Street
St. Paul MN 55101

30139 15 MI
MLBA Limited Liability Pool
271 Woodland Pass Suite 210
East Lansing MI 48823

70416 2 MO
MML Bay State Life Insurance Co
1295 State Street
Springfield MA 01111

93475 2 DE
MML Life Insurance Company
1295 State Street
Springfield MA 01111

80314 2 DE
MML Pension Insurance Company
1295 State Street
Springfield MA 01111

82708 2 MO
Modern Income Life Insurance Company
4808 North 22nd Street
Phoenix AZ 85016

23655 1 MN
Modern Service Insurance Company
Two Pine Tree Dr.
Arden Hills MN 55112-3793

57541 3 IL
Modern Woodmen of America
1701 First Avenue
Rock Island IL 61201

66265 2 MA
Monarch Life Insurance Company
361 Whitney Avenue
Holyoke MA 01040

32077 1 IL
Montgomery Ward Insurance Company
200 North Martingale Road
Schaumburg IL 60173-2096

66273 2 IL
Montgomery Ward Life Insurance Co
200 N. Martingale Road
Montgomery Ward Tower
Schaumberg IL 60173-2096

33189 5 DE
Monticello Insurance Company
Harborside Financial Center
702 Plaza 3
Jersey City NJ 07311-3892

63444 2 MD
Monumental General Insurance Co
1111 North Charles Street
Baltimore MD 21201

66281 2 MD
Monumental Life Insurance Company
Two East Chase Street
Baltimore MD 21202

78077 2 AZ
Mony Life Insurance Co of America
1740 Broadway, MD 73-12
New York NY 10019

32190 1 DE
Mony Reinsurance Corporation
127 John Street
New York NY 10038

29858 1 WI
Mortgage Guaranty Insurance Corp
250 E. Kilbourn Avenue
P.O. Box 756
Milwaukee WI 53202

66311 2 OH
Motorists Life Insurance Company
471 East Broad Street
Columbus OH 43215

22012 1 NY
Motors Insurance Corporation
3044 W. Grand Boulevard
Detroit MI 48202

37974 5 DE
Mount Hawley Insurance Company
9025 N. Lindberg Drive
Peoria IL 61615

34312 1 MT
Mountain States Insurance Company
800 Grand Avenue
P.O. Box 580
Bigfork MT 59911

66338 2 CO
Mountain States Life Ins Co of Amer
6400 Uptown Boulevard, N.E.
Suite 200E-P.O. Box 3020
Albuquerque NM 87110

21318 1 IN
Mt. Airy Insurance Company
211 Mt. Airy Road
Basking Ridge NJ 07920

26522 5 PA
Mt. Vernon Fire Insurance Company
1030 Continental Drive
P.O. Box 1551
King of Prussia PA 19406-0951

33626 15 MI
MUCC Limited Liability Pool
1275 Peck Street
Muskegon MI 49441

66346 2 GA
Munich American Reassurance Company
56 Perimeter Center East, NE Suite 200
Atlanta GA 30346-2290

32484 1 NY
Munich American Reinsurance Company
560 Lexington Avenue
New York NY 10022

12017 1 AN
Munich Reinsurance Company (US BR)
560 Lexington Avenue
New York NY 10022

12041 1 NY
Municipal Bond Investors Assur. Corp
113 King Street
Armonk NY 10504

56251 3 DE
Mutual Benef Assn of Rail Tran Empls
One Penn Center, Suite 366
1617 JFK Boulevard
Philadelphia PA 19103

66362 2 NJ
Mutual Benefit Life Insurance Co
520 Broad Street
Newark NJ 07102-3184

81914 2 CN
Mutual Life Asr Co of Canada (US Br)
227 King Street, South
Waterloo, Ontario CN N2J 4C5

66370 2 NY
Mutual Life Insurance Company of NY
1740 Broadway, MD 73-12
New York NY 10019

88668 2 NY
Mutual of America Life Insurance Co
666 Fifth Avenue
New York NY 10103

62669 2 MI
Mutual of Detroit Insurance Company
333 Plymouth Road
P.O. Box 500
Plymouth MI 48170

71412 2 NE
Mutual of Omaha Insurance Company
Mutual Of Omaha Plaza
Dodge at 33rd Street
Omaha NE 68175

31119 1 NE
Mutual Protective Insurance Company
1515 South 75th Street
P.O. Box 3477
Omaha NE 68124

23647 1 MN
Mutual Service Casualty Insurance
Two Pine Tree Drive
Arden Hills MN 55112-3793

66419 2 MN
Mutual Service Life Insurance Co
Two Pine Tree Drive
Arden Hills MN 55112

66427 2 IL
Mutual Trust Life Insurance Company
1200 Jorie Boulevard
Oak Brook IL 60522-9006

20583 1 NY
NAC Reinsurance Corporation
One Greenwich Plaza
P.O. Box 2568
Greenwich CT 06836-2568

85456 2 NE
Nacolah Life Insurance Co. of Texas
222 S. Riverside Plaza
Chicago IL 60606

16217 1 CO
Nat'l Farmers Union Prop & Cas Co
10065 E. Harvard Avenue
Denver CO 80251-0000

23671 1 CA
National American Ins Company of CA
19100 Susana Road
P.O. Box 5810
Rancho Dominguez CA 90221

23663 1 NE
National American Insurance Company
1008 Manvel Avenue
P.O. Drawer 9
Chandler OK 74834

69221 2 PA
National American Life Ins Co of Pa
5130 E. Clinton Way
P.O. Box 55020
Fresno CA 93727

29580 1 MO
National Assurance Underwriters, Inc
3301 Rider Trail South
P.O. Box 10099-Lambert Field
St. Louis MO 63145

20893 1 IL
National Ben-Franklin Ins Co of IL
200 S. Wacker Drive
Chicago IL 60606

61409 2 NY
National Benefit Life Insurance Co
Two Park Avenue
New York NY 10016

11991 1 MI
National Casualty Company
One City Centre, N. Sixth St.
St. Louis MO 63101-1877

57568 3 IL
National Catholic Soc of Foresters
440 East Ontario Street
Chicago IL 60611

15865 1 IA
National Chiropractic Mutual Ins Co
4500 Westown Parkway
P.O. Box 9118
Des Moines IA 50306-9118

10243 1 NY
National Continental Insurance Co.
6000 Parkland Boulevard
Mayfield Heights OH 44124

66540 2 FL
National Farmers Union Life Ins Co
301 W. Bay Street Suite 2311
Jacksonville FL 32201

23752 1 CO
National Farmers Union Stnd Ins Co
10065 E. Harvard Avenue
Denver CO 80251-0000

66559 2 MO
National Fidelity Life Insurance Co
11815 N. Pennsylvania Street
P.O. Box 1912
Carmel IN 46032

15679 1 MO
National Fire & Indemnity Exchange
4650 Hampton Avenue
P.O. Box 2226
St. Louis MO 63109-0226

20478 1 CT
National Fire Ins Co of Hartford
CNA Plaza
Chicago IL 60685

20079 5 NE
National Fire & Marine Insurance Co
3024 Harney Street
Omaha NE 68131

99939 9 MI
National Foot Care Program, Inc.
22255 Greenfield
Suite 550, Pinewood Plaza
Southfield MI 48075

57576 3 IL
National Fraternal Soc of the Deaf
1300 W. Northwest Highway
Mount Prospect IL 60056

23728 1 MO
National General Insurance Company
One National General Plaza
P.O. Box 66937
St. Louis MO 63166-6937

14788 1 NH
National Grange Mutual Insurance Co
55 West Street
Keene NH 03431

64572 2 IL
National Group Life Insurance Co
304 N. Main Street
Rockford IL 61101

66583 2 WI
National Guardian Life Insurance Co
2 East Gilman Street
P.O. Box 1191
Madison WI 53701-1191

82538 2 TX
National Health Insurance Company
1901 N. Hwy. 360
Grand Prairie TX 75050

86916 2 TX
National Heritage Insurance Company
7171 Forest Lane
Room 160
Dallas TX 75230

66605 2 MO
National Home Life Assurance Co
Valley Forge PA 19493

20087 1 NE
National Indemnity Company
3024 Harney Street
Omaha NE 68131

30155 1 WI
National Insurance Co of Wisconsin
250 S. Executive Drive
Brookfield WI 53005

23736 1 MO
National Insurance Underwriters
Lambert Field
P.O. Box 10099
St. Louis MO 63145

32620 1 OH
National Interstate Insurance Co
5400 Transportation Boulevard
P.O. Box 25410
Garfield Heights OH 44125-0410

20052 1 IL
National Liab. and Fire Ins. Co.
3024 Harney Street
Omaha NE 68131-3580

66664 2 PA
National Liberty Life Insurance Co
20 Moores Road
Valley Forge PA 19493

66680 2 VI
National Life Insurance Company
National Life Drive
Montpelier VT 05604

66702 2 OH
National Masonic Provident Asn
P.O. Box 2335
P.O. Box 2335
Columbus OH 43216

56073 3 WI
National Mutual Benefit
6522 Grand Teton Plaza
P.O. Box 1527
Madison WI 53719

20184 1 OH
National Mutual Insurance Company
1 Insurance Square
Celina OH 45822

94285 2 AR
National Old Line Insurance Company
501 Woodlane
P.O. Box 2900
Little Rock AR 72201

93653 2 AZ
National Pension Life Insurance Co
666 Fifth Avenue-Finance Dept.
c-o Mutual of America
New York NY 10103

99950 9 MI
National Rehabilitation System, Inc
22255 Greenfield Suite 550
Southfield MI 48075

34835 1 DE
National Reinsurance Corporation
777 Long Ridge Road
P.O. Box 10167
Stamford CT 06904-2167

56782 3 PA
National Slovak Society of the USA
2325 E. Carson Street
Pittsburgh PA 15203

60593 2 MO
National States Insurance Company
1830 Craig Park Court
P.O. Box 46925
St. Louis MO 63146

21881 1 IL
National Surety Corporation
200 West Monroe Street
Chicago IL 60606

75663 2 IN
National Term Life Insurance Co
One Insurance Square
Celina OH 45822

66826 2 IA
National Travelers Life Company
820 Keosauqua Way
Des Moines IA 50309

19445 1 PA
National Union Fire Ins Co of Pitts
70 Pine Street
New York NY 10270

66850 2 CO
National Western Life Insurance Co
850 E. Anderson Lane
Austin TX 78752-1602

28223 1 IA
Nationwide Agribusiness Insurance Co
1963 Bell Avenue
Des Moines IA 50315

23760 1 OH
Nationwide General Insurance Co
One Nationwide Plaza
Columbus OH 43216

66869 2 OH
Nationwide Life Insurance Company
One Nationwide Plaza, 31T
Columbus OH 43216

23779 1 OH
Nationwide Mutual Fire Insurance Co
One Nationwide Plaza
Columbus OH 43216

23787 1 OH
Nationwide Mutual Insurance Company
One Nationwide Plaza
Columbus OH 43216

37877 1 OH
Nationwide Prop & Cas Insurance Co
One Nationwide Plaza
Columbus OH 43216

17370 5 AZ
Nautilus Insurance Company
7550 E. Redfield Road
Scottsdale AZ 85260

42307 1 NY
Navigators Insurance Company
123 William Street
New York NY 10038

24171 1 AN
Netherlands Insurance Company
62 Maple Avenue
Keene NH 03431

63282 2 PA
Network America Life Insurance Co
3440 Lehigh Street
Allentown PA 18103

99923 10 MI
Network Care
27000 West 11 Mile Road
Southfield MI 48034

81264 2 DE
New England General Life Ins Co
501 Boylston Street - 5018-6
Subsidary Corporate Accounting
Boston MA 02117

21830 1 CT
New England Insurance Company
60 Batterymarch Street
Boston MA 02110

66893 2 MA
New England Mutual Life Ins Company
501 Boylston Street
Boston MA 02117

41629 1 CT
New England Reinsurance Corporation
60 Batterymarch Street
Boston MA 02110

91626 2 DE
New England Variable Life Ins Co
501 Boylston Street
Boston MA 02117

23833 1 NH
New Hampshire Indemnity Company, Inc
1750 Elm Street
Manchester NH 03107

23841 1 NH
New Hampshire Insurance Company
1750 Elm Street
Box 960
Manchester NH 03107

66907 2 NJ
New Jersey Life Insurance Company
East 15 Midland Avenue
P.O. Box 981
Paramus NJ 07653-0981

97705 2 DE
New York Life & Health Insurance Co
51 Madison Avenue
New York NY 10010

91596 2 DE
New York Life Ins & Annuity Corp
51 Madison Avenue
New York NY 10010

66915 2 NY
New York Life Insurance Company
51 Madison Avenue
New York NY 10010

16608 1 NY
New York Marine and General Ins Co
100 Park Avenue
New York NY 10017

23876 1 CA
New Zealand Reinsurance of America
26 Main Street, CN926
Chatham NJ 07928

24643 1 NJ
Newark Insurance Company
9300 Arrowpoint Blvd.
P.O. Box 1000
Charlotte NC 28201-1000

35106 1 DE
Niagara Fire Insurance Company
180 Maiden Lane
New York NY 10038

32301 1 AN
Nichido Fire & Marine Insurance Co
70 Pine Street
New York NY 10270

27073 1 AN
Nippon Fire & Marine Ins Co, Ltd
One Tower Square
Hartford CT 06183

38997 1 NY
Nissan Fire & Marine Ins. Co., Ltd.
80 Wall Street Suite 415
New York NY 10005

29785 1 WI
NN Insurance Company
18650 W. Corporate Drive
P.O. Box 2070
Milwaukee WI 53201-2070

26107 1 KS
Nordia Insurance Company
Tower One, Corporate Drive
P.O. Box 886
Shelton CT 06484

37648 1 DE
Nordic Union Reinsurance Corp.
110 William Street
New York NY 10038

29530 1 NY
Nordstern Insurance Co of America
116 John Street
New York NY 10038

66974 2 NY
North Amer Co for Life & Health Ins
222 South Riverside Plaza
P.O. Box 466
Chicago IL 60606-5929

56170 3 MI
North American Benefit Association
1338 Military Street
P.O. Box 5020
Port Huron MI 48061-5020

68349 2 WI
North American Insurance Company
150 E. Gilman, Suite 3000
P.O. Box 44160
Madison WI 53703

90611 2 MN
North American Life and Casualty Co
1750 Hennepin Avenue
Minneapolis MN 55403

80756 2 CN
North American Life Asr Company
5650 Yonge Street
North York, Ontario CN M2M 4G4

43702 1 MA
North American Lumber Insurance Co
One Speen Street
P.O. Box 9165
Framingham MA 01701-9165

67016 2 NY
North American Reassurance Company
237 Park Avenue
New York NY 10017

25364 1 NY
North American Reinsurance Corp
237 Park Avenue
New York NY 10017

90425 2 DE
North American Security Life Ins Co
695 Atlantic Avenue
Boston MA 02111

29874 1 NH
North American Specialty Ins Co
650 Elm Street, Sixth Floor
The Center of New Hampshire
Manchester NH 03101-2596

57584 3 IL
North American Union Life Asr Soc
70 E. Lake Street Suite 1018
Chicago IL 60601

67032 2 NC
North Carolina Mutual Life Ins
411 West Chapel Hill Street
Durham NC 27701

67040 2 MN
North Central Life Insurance Co
445 Minnesota Street
P.O. Box 64139
St. Paul MN 55164-0000

27740 1 MI
North Pointe Insurance Company
26819 Franklin Road
2nd Floor, P.O. Box 2223
Southfield MI 48037-2223

21105 1 NJ
North River Insurance Company
211 Mt. Airy Road
Basking Ridge NJ 07920

22047 1 DE
North Star Reinsurance Corporation
300 Interpace Parkway
Morris Corporate Center I
Parsippany NJ 07054

36455 1 IL
Northbrook Indemnity Company
Allstate Plaza
Northbrook IL 60062

88528 2 IL
Northbrook Life Insurance Company
3100 Sanders Road
Allstate Plaza West
Northbrook IL 60062

36463 1 IL
Northbrook Nat'l Insurance Company
Allstate Plaza
Northbrook IL 60062

19224 1 IL
Northbrook Property & Casualty Co
Allstate Plaza
Northbrook IL 60062

21768 1 CT
Northeastern Ins Co of Hartford
4200 University
West Des Moines IA 50265

29815 1 MA
Northern Assurance Co of America
One Beacon Street
Boston MA 02108

56081 3 WI
Northern Fraternal Life Insurance
1202 West Oklahoma Avenue
Milwaukee WI 53215

19372 1 NY
Northern Insurance Company of NY
3910 Keswick Road
P.O. Box 1228
Baltimore MD 21211

87734 2 WA
Northern Life Insurance Company
1110 Third Avenue
P.O. Box 12530
Seattle WA 98101

30376 1 MI
Northern Mutual Insurance Company
201 Quincy Street
Hancock MI 49930

27987 5 DE
Northfield Insurance Company
1295 Northland Drive
Mendola Heights MN 55120-1146

24031 1 CA
Northland Casualty Company
1295 Northland Drive
Mendola Heights MN 55120-1146

24015 1 MN
Northland Insurance Company
1295 Northland Drive
Mendola Heights MN 55120-1139

99922 7 MI
Northmed HMO
109 E. Front Street Suite 309
Traverse City MI 49684

67091 2 WI
Northwestern Mutual Life Insurance
720 East Wisconsin Avenue
Milwaukee WI 53202

23914 1 WI
Northwestern Nat'l Ins Co Milwaukee
18650 West Corporate Dr.
311 City Centre
Middletown OH 45042

23906 1 WI
Northwestern National Casualty Co
18650 W. Corporate Drive
P.O. Box 2070
Milwaukee WI 53201-2070

67105 2 MN
Northwestern National Life Ins Co
20 Washington Avenue South
Minneapolis MN 55401

42552 1 NY
Nova Casualty Company
180 Oak Street
Buffalo NY 14203-1610

39608 5 CT
Nutmeg Insurance Company
Hartford Plaza
Hartford CT 06115

81353 2 AZ
NYLIFE Insurance Company of Arizona
51 Madison Avenue
New York NY 10010

23248 1 NC
Occidental Fire & Casualty Co of NC
702 Oberlin Road
P.O. Box 10800
Raleigh NC 27605

67148 2 NC
Occidental Life Insurance Co of NC
1001 Wade Avenue
P.O. Box 10234
Raleigh NC 27605

99953 1 MI
Ogden and Riga Mutual Fire Ins Co
13212 Riga Highway
Ottawa Lake MI 49267

24074 1 OH
Ohio Casualty Insurance Company
136 N. Third Street
Hamilton OH 45025

24104 1 OH
Ohio Farmers Insurance Company
One Park Circle
P.O. Box 5001
Westfield Center OH 44251-5001

26565 1 OH
Ohio Indemnity Company
20 E. Broad St.- 4th Floor
P.O. Box 182138
Columbus OH 43215

67164 2 OH
Ohio Life Insurance Company
136 North Third Street
Hamilton OH 45025

89206 2 OH
Ohio National Life Asr Corporation
237 William Howard Taft Road
Cincinnati OH 45219

67172 2 OH
Ohio National Life Insurance Co
237 William Howard Taft Road
P.O. Box 237
Cincinnati OH 45201

24082 1 OH
Ohio Security Insurance Company
136 N. Third Street
Hamilton OH 45025

67180 2 OH
Ohio State Life Insurance Company
2500 Farmers Drive
P.O. Box 910
Columbus OH 43216

67199 2 MO
Old American Insurance Company
4900 Oak Street
P O BOX 418573
Kansas City MO 64112

67245 2 WI
Old Line Life Ins Co of America
707 North 11th Street
P.O. Box 401
Milwaukee WI 53201-0401

67253 2 AZ
Old Reliance Insurance Company
1433 North 3rd Avenue
P.O. Box 13150
Phoenix AZ 85002-3150

24147 1 PA
Old Republic Insurance Company
414 W. Pittsburgh Street
P.O. Box 789
Greensburg PA 15601

67261 2 IL
Old Republic Life Insurance Company
307 N. Michigan Avenue
Chicago IL 60601

72052 2 MN
Omaha Financial Life Insurance Co
Dodge at 33rd Street
Omaha NB 68175

12254 1 WI
Omaha Indemnity Company
3102 Farnum Street
Omaha NE 68131

37540 1 DE
Omaha Property & Casualty Ins Co
3102 Farnum Street
Omaha NE 68131

88099 1 TX
Optimum Re Insurance Company
222 W. Las Colinas Blvd. Suite 965
Irving TX 75266-0010

56383 3 OH
Order of United Comm Traveler of Am
632 North Park Street
Columbus OH 43215

33030 1 FL
Ormond Reinsurance Company
140 S. Atlantic Avenue
P.O. Box 2574
Ormond Beach FL 32175-2574

82597 2 MO
Ozark National Life Ins Co - MO
500 E. 9th Street
P.O. Box 2059
Kansas City MO 64106

22748 1 CA
Pacific Employers Insurance Company
1601 Chestnut Street
P.O. Box 7716
Philadelphia PA 19192

67423 2 CA
Pacific Fidelity Life Insurance Co
4333 Edgewood Road, N.E.
Cedar Rapids IA 52499

90620 2 AZ
Pacific Financial Life Ins Co of AZ
700 Newport Center Drive
Newport Beach CA 92660

20346 1 CA
Pacific Indemnity Company
15 Mountain View Road
P.O. Box 1615
Warren NJ 07061-1615

37338 5 CA
Pacific Insurance Company
180 Maiden Lane
New York NY 10038

22381 5 HI
Pacific Insurance Company, Ltd.
1001 Bishop Street
P.O. Box 1140
Honolulu HI 96813

67466 2 CA
Pacific Mutual Life Insurance Co
700 Newport Center Drive
Newport Beach CA 92660

23930 5 CA
Pacific National Insurance Company
15661 Red Hill Avenue Suite 100
Tustin CA 92680

93459 2 LA
Pan-American Assurance Company
601 Poydras
P.O. Box 53372
New Orleans LA 70153

67539 2 LA
Pan-American Life Insurance Company
Pan-American Life Center
P.O. Box 60219
New Orleans LA 70130

93564 2 MO
Paragon Life Insurance Company
101 South Hanley, Suite 1740
St. Louis MO 63105-3411

34959 1 MI
Parklane Insurance Company
The American Road
P.O. Box 6027
Dearborn MI 48121-6027

22250 1 CO
Pathfinder Insurance Company
7511 East 29th Way
Denver CO 80207

67598 2 MA
Paul Revere Life Insurance Company
18 Chestnut Street
Worcester MA 01608

81051 2 MA
Paul Revere Protective Life Ins Co
18 Chestnut Street
Worcester MA 01608

67601 2 DE
Paul Revere Variable Annuity Ins Co
18 Chestnut Street
Worcester MA 01608

24198 1 NH
Peerless Insurance Company
62 Maple Avenue
Keene NH 03431

67628 2 IL
Pekin Life Insurance Company
2505 Court Street
Pekin IL 61558

67636 2 NC
Peninsular Life Insurance Company
1001 Wade Avenue
Box 10234
Raleigh NC 27605

40282 1 DE
Penn Casualty Insurance Company
4600 Fuller Drive
Irving TX 75038-6506

93262 2 DE
Penn Insurance & Annuity Company
510 Walnut Street
Philadelphia PA 19172

67644 2 PA
Penn Mutual Life Insurance Company
530 Walnut Street
VIM C3D
Philadelphia PA 19172

21962 1 PA
Pennsylvania General Insurance Co
436 Walnut Street
Philadelphia PA 19105-1109

67660 2 PA
Pennsylvania Life Insurance Company
3130 Wilshire Boulevard
P.O. Box 1710
Santa Monica CA 90406

14974 1 PA
Pennsylvania Lumbermens Mutual Ins
Independence Square West
The Curtis Center
Philadelphia PA 19106

12262 1 PA
Pennsylvania Manufacturers Asn Ins C
925 Chestnut Street
Philadelphia PA 19107

14982 1 PA
Pennsylvania Millers Mutual Ins Co
15 Public Square
Wilkes-Barre PA 18773-0016

14990 1 PA
Pennsylvania Nat'l Mutual Casualty
1900 Derry Street
P.O. Box 2361
Harrisburg PA 17105

56804 3 PA
Pennsylvania Slovak Catholic Union
1258 Route 315 - Suite 200
Wilkes-Barre PA 18702

64475 2 NC
Peoples Security Life Insurance Co
300 West Morgan Street
P.O. Box 61
Durham NC 27701

12297 1 TX
Petroleum Casualty Company
4550 Dacoma
P.O. Box 3342
Houston TX 77253-3342

86231 2 IA
PFL Life Insurance Company
4333 Edgewood Road, NE
Cedar Rapids IA 52499

90247 2 IA
Pharmacists Life Insurance Company
Highway 18 West
P.O. Box 370
Algona IA 50511

84808 2 FL
PHF Life Insurance Company
6277 Sea Harbor Drive
Orlando FL 32887

35718 1 PA
Phico Insurance Company
One Phico Drive
P.O. Box 85
Mechanicsburg PA 17055-0085

67784 2 PA
Philadelphia American Life Ins Co
3121 Buffalo Speedway 7th Floor
Houston TX 77098

18058 1 NY
Philadelphia Indemnity Insurance Co.
308 E. Lancaster Avenue
Wynnewood PA 19096-1993

23850 5 PA
Philadelphia Insurance Company
308 East Lancaster Avenue
Wynnewood PA 19096-1993

97047 2 PA
Philadelphia Life Insurance Company
500 N. Akard Suite 11/03
Dallas TX 75201

12319 1 PA
Philadelphia Reinsurance Corp.
One Meridian Plaza
1414 South Penn Square
Philadelphia PA 19102

67792 2 PA
Philadelphia-United Life Ins Co
4500 City Avenue
Philadelphia PA 19131

80926 2 DE
Phoenix American Life Insurance Co
100 Bright Meadow Boulevard
Enfield CT 06082-0000

35262 1 NH
Phoenix Assurance Company of NY
4 World Trade Center
New York NY 10048

25623 1 CT
Phoenix Insurance Company
One Tower Square
Hartford CT 06183-6014

67814 2 CT
Phoenix Mutual Life Insurance Co
100 Bright Meadow Boulevard
Enfield CT 06083-1900

29807 1 CT
Phoenix Reinsurance Company
50 Maiden Lane
New York NY 10038

99917 8 MI
Physicians Health Plan, Inc.
309 N. Washington Sq, Ste. 200
P.O. Box 40796
Lansing MI 48933

38954 1 MI
Physicians Insurance Co of Michigan
4295 Okemos Road
Box 2510
Okemos MI 48864-2510

32999 1 OH
Physicians Insurance Co of Ohio
Bales Drive
P.O. Box 281
Pickerington OH 43147

72125 2 NE
Physicians Life Insurance Company
2600 Dodge Street
Omaha NE 68131

80578 2 NE
Physicians Mutual Insurance Company
2600 Dodge Street
Omaha NE 68131

68330 2 IL
Pioneer Life Insurance Co of IL
304 North Main Street
Rockford IL 61101

67946 2 TX
Pioneer Security Life Insurance Co
425 Austin Avenue
Waco TX 76701

18309 1 MI
Pioneer State Mutual Insurance Co
1510 N. Elms Road
Flint MI 48532

24430 1 WI
Planet Insurance Company
4 Penn Center Plaza
Philadelphia PA 19103

97268 2 CA
PM Group Life Insurance Company
700 Newport Center Drive
Newport Beach CA 92660

39675 1 PA
PMA Reinsurance Corporation
925 Chestnut Street
Philadelphia PA 19107

29688 1 CA
PMI Insurance Company
601 Montgomery Street
San Francisco CA 94111

27251 1 AZ
PMI Mortgage Insurance Company
601 Montgomery St. 16th Floor
San Francisco CA 94111

56820 3 PA
Polish Falcons of America
615 Iron City Drive
Pittsburgh PA 15205

57274 3 NY
Polish Nat'l Alliance of Brooklyn
155 Noble Street
Brooklyn NY 11222

57622 3 IL
Polish Nat'l Alliance of US of NA
6100 N. Cicero Avenue
Chicago IL 60646

56839 3 PA
Polish National Union of America
1002 Pittston Avenue
Scranton PA 18505

57630 3 IL
Polish Roman Catholic Union of Amer
984 Milwaukee Avenue
Chicago IL 60622

57282 3 NY
Polish Union of America
761 Fillmore Avenue
Buffalo NY 14212

56847 3 PA
Polish Union of the U.S. of N. Amer
53-59 North Main Street
Wilkes-Barre PA 18701

57649 3 IL
Polish Women's Alliance of America
205 S. Northwest Highway
Park Ridge IL 60068

40134 1 IL
Potomac Insurance Company of IL
436 Walnut Street
Philadelphia PA 19105-1109

67989 2 SD
Prairie States Life Insurance Co
440 Mount Rushmore Road
Rapid City SD 57701

37869 1 OK
Pre-Paid Legal Casualty, Inc.
321 E. Main Street
P.O. Box 145
Ada OK 74820

99940 9 MI
Preferred Health Plans, Inc.
2850 West Grand Boulevard
Detroit MI 48202

36234 1 NE
Preferred Physicians Insurance Co
10707 Pacific Street Suite 205
Omaha NE 68114

68004 2 CO
Preferred Risk Life Insurance Co
1111 Ashworth Road
West Des Moines IA 50265

15032 1 IA
Preferred Risk Mutual Insurance Co
1111 Ashworth Road
West Des Moines IA 50265

36633 1 CA
Premier Alliance Insurance Company
Three Westbrook Corporate Ctr.Suite 900
Westchester IL 60154-5735

93726 2 PA
Premier Life Insurance Company
1809 Walnut Street
Philadelphia PA 19103

68039 2 NY
Presidential Life Insurance Company
69 Lydecker Street
Nyack NY 10960

12343 1 IL
Prestige Casualty Company
5454 West Fargo Avenue
Skokie IL 60077

31925 1 IA
Principal Casualty Insurance Co
711 High Street
Des Moines IA 50392-3540

61271 2 IA
Principal Mutual Life Insurance Co
711 High Street
Des Moines IA 50309

92908 2 IA
Principal National Life Ins Company
711 High Street
Des Moines IA 50309

32476 1 MO
Professional Medical Insurance Co.
2 East Gregory Boulevard
P.O. Box 8470
Kansas City MO 64114-0470

24252 1 FL
Progressive American Insurance Co
3802 Coconut Palm Drive
Tampa FL 33619

71161 2 OH
Progressive American Life Ins Co
6000 Parkland Boulevard
Mayfield Heights OH 44124

24260 1 OH
Progressive Casualty Insurance Co
6000 Parkland Boulevard
Mayfield Heights OH 44124

37834 1 OH
Progressive Preferred Insurance Co
6000 Parkland Boulevard
Mayfield Heights OH 44124

32786 1 OH
Progressive Specialty Insurance Co
6000 Parkland Boulevard
Mayfield Heights OH 44124

68128 2 PA
Protected Home Mutual Life Ins Co
30 East State Street
Sharon PA 16146

29467 1 IL
Protection Mutual Insurance Company
300 S. Northwest Highway
Park Ridge IL 60068

12416 1 IN
Protective Insurance Company
3100 N. Meridian Street
Indianapolis IN 46208

68136 2 AL
Protective Life Insurance Company
2801 Highway 280 South
Birmingham AL 35223

20265 1 NE
Protective National Ins Co of Omaha
105 South 17th Street
Omaha NE 68102

24295 1 RI
Providence Washington Insurance Co
20 Washington Place
Providence RI 02901

68195 2 CO
Provident Life & Accident Ins Co
1 Fountain Square
Chattanooga TN 37402

68217 2 ND
Provident Life Insurance Company
316 N. Fifth Street
Bismarck ND 58501

68225 2 PA
Provident Mutual Life Insurance Co.
1600 Market Street
Philadelphia PA 19103

70866 2 TN
Provident National Assurance Co
1 Fountain Square
Chattanooga TN 37402

70750 2 PA
Providentmutual Life & Ann Co - Amer
1600 Market Street
Philadelphia PA 19103

76694 2 PA
Providers Fidelity Life Insurance
One Valley Square
512 Township Line Road
Blue Bell PA 19422

79227 2 AZ
Pruco Life Insurance Company
213 Washington Street 7th Floor
Newark NJ 07102

36439 1 DE
Prudential Commercial Insurance Co
23 Main Street
Holmdel NJ 07733

36447 1 DE
Prudential General Insurance Co
23 Main Street
Holmdel NJ 07733

68241 2 NJ
Prudential Insurance Co of America
751 Broad Street
Newark NJ 07102-3777

32352 1 IN
Prudential Property & Casualty Ins
23 Main Street
Holmdel NJ 07733

26921 1 DE
Prudential Reinsurance Company
3 Galeway Center
Newark NJ 07102-4077

23086 1 OH
Prudential-LMI Commercial Insurance
900 Springmill Road
P.O. Box 969
Mansfield OH 44901-0969

15059 1 NY
Public Service Mutual Insurance Co
132 W. 31st Street
New York NY 10001

34207 1 CT
Puritan Insurance Company
5200 Metcalf
P.O. Box 2979
Overland Park KS 66201-1379

35157 1 NY
Putnam Reinsurance Company
80 Pine Street
New York NY 10005

68284 2 KS
Pyramid Life Insurance Company
6201 Johnson Drive
P.O. Box 772
Shawnee Mission KS 66201

78786 2 IL
Quinet Life & Casualty Insurance Co
445 W. Smokey Row Road
P.O. Box 1339
Carmel IN 46032

41750 1 MN
Ramsey Insurance Company
385 Washington Street
St. Paul MN 55102

24384 1 DE
Ranger Insurance Company
10777 Westheimer
P.O. Box 2807
Houston TX 77042

22730 1 NJ
Re Capital Reinsurance Corporation
6 Stamford Forum - 16th Floor
P.O. Box 10148
Stamford CT 06904

21253 1 MO
Reciprocal Exchange
9201 State Line
Kansas City MO 64114

37303 1 IA
Redland Insurance Company
535 West Broadway
Council Bluffs IA 51503

24449 1 WI
Regent Insurance Company
One General Drive
Sun Prairie WI 53596

26549 1 IL
Reinsurance Company of America Inc
10 South La Salle Street 12th Floor
Chicago IL 60603

18341 1 NY
Reinsurance Corporation of NY
80 Maiden Lane
New York NY 10038

68357 2 MO
Reliable Life Insurance Company
231 West Lockwood Avenue
Webster Groves MO 63119

24457 1 PA
Reliance Insurance Company
4 Penn Center Plaza
Philadelphia PA 19103

24481 5 IL
Reliance Insurance Company of IL
233 S. Wacker Drive Suite 9220
Chicago Il 60606

40592 1 DE
Reliance National Insurance Company
4 Penn Center Plaza
Compliance Department
Philadelphia PA 19103

68381 2 IL
Reliance Standard Life Insurance Co
2501 Parkway
Philadelphia PA 19130

38318 1 DE
Republic Insurance Company
2727 Turtle Creek Boulevard
P.O. Box 660560
Dallas TX 75219

28452 1 NC
Republic Mortgage Insurance Company
4964 University Parkway
P.O. Box 2514
Winston-Salem NC 27102

20192 1 OH
Republic Mutual Insurance Company
1 Insurance Square
Celina OH 45822

31089 1 AZ
Republic Western Insurance Company
2721 North Central Avenue
Phoenix AZ 85004

12475 1 OH
Republic-Franklin Insurance Company
180 Genesee Street
New Hartford NY 13413

68446 2 TX
Republic-Vanguard Life Insurance Co.
2727 Turtle Creek Boulevard
P.O. Box 660560
Dallas TX 75219

15695 1 MN
Retail Lumbermen's Inter-Ins. Exchg.
3601 Minnesota Drive Suite 400
Minneapolis MN 55435

15083 1 WI
Retail Lumbermens Mutual Ins of WI
W156 N11367 Pilgrim Road
P.O. Box 457
Germantown WI 53022

13056 1 IL
RLI Insurance Company
9025 N. Lindberg Drive
Peoria IL 61615

24678 1 DE
Royal Indemnity Company
9300 Arrowpoint Boulevard
P.O. Box 1000
Charlotte NC 28201-1000

26980 1 IL
Royal Insurance Company of America
9300 Arrowpoint Boulevard
P.O. Box 1000
Charlotte NC 28201-1000

94501 2 MI
Royal Life and Annuity Company
25800 Northwestern Highway
P.O. Box 2165
Southfield MI 48037-2165

80586 2 CT
Royal Life Insurance Co of America
25800 Northwestern Highway
P.O. Box 2165
Southfield MI 48037-2165

65765 2 MI
Royal Maccabees Life Insurance Co
25800 Northwestern
P.O. Box 2165
Southfield MI 48037

57657 3 IL
Royal Neighbors of America
230-16th Street
Rock Island IL 61201

17221 1 CT
Royal Special Risks Insurance Co.
9300 Arrowpoint Boulevard
P.O. Box 1000
Charlotte NC 28201-1000

41807 5 CT
Royal Surplus Lines Insurance Co
9300 Arrowpoint Boulevard
P.O. Box 1000
Charlotte NC 28201-1000

57665 3 IL
Russian Independent Mutual Aid Soc.
917 North Wood Street
Chicago IL 60622-5005

99958 9 MI
RXIra Vision, Inc.
1700 S. Park St.
Kalamazoo MI 49001

24740 1 WA
Safeco Insurance Company of America
Safeco Plaza
Seattle WA 98185

39012 1 IL
Safeco Insurance Company of IL
1900 West Hassell Road
Hoffman Estates IL 60196

68608 2 WA
Safeco Life Insurance Company
15411 N.E. 51st Street
Redmond WA 98052

90581 2 WA
Safeco National Life Insurance Co
15411 N.E. 51st Street
Redmond WA 98052

11100 5 WA
Safeco Surplus Lines Insurance Co
Safeco Plaza
Seattle WA 98185

24694 1 CT
Safeguard Insurance Company
9300 Arrowpoint Boulevard
P.O. Box 1000
Charlotte NC 28201-1000

15105 5 MO
Safety Mutual Casualty Corporation
8151 Clayton Road
St. Louis MO 63117

93572 2 MO
Saint Louis Reinsurance Company
700 Market Street
P.O. Box 396
St. Louis MO 63101

21911 1 CA
San Francisco Reinsurance Company
One Market Plaza, Spear Tower
San Francisco CA 94105

30430 1 MI
Sanilac Mutual Insurance Company
228 South Main Street
Carsonville MI 48419

94587 2 IN
SantaFe Insurance Company
8930 N.W. 39th Avenue
c-o Av-Med, Inc.-P.O. Box 823
Gainesville FL 32606

93734 2 MO
Savers Life Insurance Co of America
9300 West 110th Street Suite 600
Overland Park KS 66210

16551 5 MO
Savers Property & Casualty Ins Co
9800 Metcalf Suite 550
Overland Park KS 66212

99954 1 MI
Scandinavian Farmers Mutual Fire
5503 County Farm Road
Greenville MI 48838

30058 1 NY
Scor Reinsurance Company
110 William Street 18th Floor
New York NY 10038

41297 5 OH
Scottsdale Insurance Company
8877 N. Gainey Center Drive
P.O. Box C-4110
Scottdale AZ 85258

20354 1 AN
Sea Insurance Company, Ltd. (US)
15 Mountain View Road
P.O. Box 1615
Warren NJ 07061-1615

22535 1 NY
Seaboard Surety Company
Burnt Mills Rd. & Route 206
Bedminster NJ 07921

99955 1 MI
Sebewaing Mutual Fire Insurance Co
24 East Main Street
Sebewaing MI 48759

22543 1 WI
Secura Insurance, A Mutual Company
2401 S. Memorial Drive
P.O. Box 819
Appleton WI 54915

64491 2 WI
Secura Life Insurance Company
2401 S. Memorial Drive
P.O. Box 2879
Appleton WI 54913-2879

71714 2 AZ
Security Assurance Company
1100 Carr Road
Wilmington DE 19809

68675 2 KS
Security Benefit Life Insurance Co
700 Harrison Street
Actuarial Department
Topeka KS 66636-0001

99414 2 NY
Security Equity Life Insurance Co
Court House Square
P.O. Box 1625
Binghamton NY 13902

61050 2 DE
Security First Life Insurance Co
11365 W. Olmypic Boulevard
P.O. Box 92193
Los Angeles CA 90064

24902 1 CT
Security Insurance Co of Hartford
9 Farm Springs Drive
Farmington CT 06032

68721 2 MN
Security Life Ins Co of America
6681 Country Club Drive
Minneapolis MN 55427-4698

68713 2 CO
Security Life of Denver Ins Company
1290 Broadway
Denver CO 80203

68772 2 NY
Security Mutual Life Ins Co of NY
Court House Square
Binghamton NY 13901

68667 2 PA
Security of America Life Ins Co
2400 Bernville Road
P.O. Box 15203
Reading PA 19612

51071 4 NY
Security Title & Guaranty Company
Two Park Avenue
New York NY 10016

50857 4 CA
Security Union Title Insurance Co.
111 North Canal Street Suite 451
Chicago IL 60606

91588 2 CT
Security-Connecticut Life Ins Co
20 Security Drive
Avon CT 06001

22233 1 TX
Select Insurance Company
4600 Fuller Drive
P.O. Box 1771
Irving TX 75038-6506

40355 1 MI
Sellers & Homeowners Uniform Receipt
2600 Telegraph Suite 280
Bloomfield Hills MI 48302-0953

10936 1 NY
Seneca Insurance Company, Inc.
111 John Street
New York NY 10038

24988 1 WI
Sentry Insurance A Mutual Company
1800 North Point Drive
Stevens Point WI 54481

71692 2 MA
Sentry Investors Life Ins Co
1800 North Point Drive
Stevens Point WI 54481

68810 2 WI
Sentry Life Insurance Company
1800 North Point Drive
A3/32
Stevens Point WI 54481

56936 3 PA
Serb National Federation
Galeway Three, Sixth Floor South
Pittsburgh PA 15222

74209 2 IN
Sharenet Insurance, Inc.
1110 North Main Street
P.O. Box 483
Goshen IN 46526

26620 5 AL
Sheffield Insurance Corporation (AL)
2001 Third Avenue South
P.O. Box 2612
Birmingham AL 35202

15156 1 OH
Shelby Insurance Company, The
175 Mansfield Avenue
Shelby OH 44875

77186 2 OH
Shelby Life Ins Co of Shelby Ohio
175 Mansfield Avenue
Shelby OH 44875

23388 1 MO
Shelter Mutual Insurance Company
1817 West Broadway
Columbia MO 65218

26557 1 MO
Shelter Reinsurance Company
1817 West Broadway
Columbia MO 65218

68845 2 VA
Shenandoah Life Insurance Company
2301 Brambleton Avenue, SW
Roanoke VA 24015

70980 2 IL
Signature Life Ins of America
200 N. Martingale Road
Schaumburg IL 60173-2096

32603 1 NE
Signet Reinsurance Company
175 Morristown Road
P.O. Box 405
Basking Ridge NJ 07920-0405

35408 1 DE
Sirius Reinsurance Corporation
110 William Street
New York NY 10038

25070 1 DE
Skandia American Reinsurance Corp
One Liberty Plaza
New York NY 10006

57193 3 NJ
Slovak Catholic Sokol
205 Madison Street
P.O. Box 899
Passaic NJ 07055

57207 3 NJ
Slovak Gymnastic Union Sokol of US
276 Prospect Street
P.O. Box 189
East Orange NJ 07019

57673 3 IL
Slovene National Benefit Society
166 Shore Drive
Burr Ridge IL 60521

84824 2 DE
SMA Life Assurance Company
440 Lincoln Street
Worcester MA 01605

57142 3 MN
Sons of Norway
1455 West Lake Street
Minneapolis MN 55408

68861 2 OK
Sooner Life Insurance Company
514 N. 14th Street
Ponca City OK 74601

39322 1 NY
Soremа North America Reinsurance Co
199 Water Street
New York NY 10038-3526

24953 1 SC
South Carolina Insurance Company
1501 Lady Street
P.O. Box 1
Columbia SC 29202

37141 1 GA
Southern General Insurance Company
1904 Leland Drive
Marietta GA 30067-6194

30457 1 MI
Southern Michigan Mutual Insurance
912 West Michigan
P.O. Box 31
Marshall MI 49068

73377 2 FL
Southern Security Life Insurance Co
755 Pinehurst Road
Lake Mary FL 32746-8402

68950 2 TX
Southland Life Insurance Company
5780 Powers Ferry Road, N.W.
Atlanta GA 30327-4390

80438 2 CA
Sovereign Life Insurance Co of CA
30 West Sola Street
P.O. Box 1380
Santa Barbara CA 93101-0000

84573 2 CN
Sovereign Life Insurance Company
900, 500-4th Avenue, S.W.
P.O. Box 210 Main Dopol
Calgary, Alberta CN T2P 2H6

68993 2 VT
Springfield Life Insurance Company
361 Whitney Avenue
Holyoke MA 01040

24767 1 MN
St. Paul Fire & Marine Insurance Co
385 Washington Street
St. Paul MN 55102

24775 1 MN
St. Paul Guardian Insurance Company
385 Washington Street
St. Paul MN 55102

24791 1 MN
St. Paul Mercury Insurance Company
385 Washington Street
St. Paul MN 55102

30481 5 DE
St. Paul Surplus Lines Insurance Co
385 Wasington Street
St. Paul MN 55102

19070 1 CT
Standard Fire Insurance Company
151 Farmington Ave
Hartford CT 06156

42986 1 DE
Standard Guaranty Insurance Company
3290 Northside Parkway, N.W.
Atlanta GA 30327

69019 2 OR
Standard Insurance Company
1100 S.W. Sixth Avenue
P.O. Box 711
Portland OR 97204

86355 2 OK
Standard Life and Accident Ins. Co.
421 NW 13th Street
P.O. Box 25097
Oklahoma City OK 73193

69051 2 IN
Standard Life Insurance Co of IN
300 E. Fall Creek Pkwy, N. Dr.
P.O. Box 7000
Indianapolis IN 46205

69000 2 IL
Standard of America Life Ins Co
720 E. Wisconsin Avenue
Milwaukee WI 53202

69078 2 NY
Standard Security Life Ins Co of NY
485 Madison Avenue, 8th Floor
New York NY 10022

18023 1 MI
Star Insurance Company
26600 Telegraph Road
P.O. Box 2054
Southfield MI 48034

88137 2 OH
State Auto Life Insurance Company
518 East Broad Street
Columbus OH 43216

25135 1 OH
State Automobile Mutual Insurance
518 East Broad Street
Columbus OH 43216-0000

69086 2 MN
State Bond & Mortgage Life Ins Co
8500 Normandale Lake Blvd. Suite 1650
Minneapolis MN 55437

94498 2 IL
State Farm Annuity & Life Ins Co
One State Farm Plaza
Bloomington IL 61710

25143 1 IL
State Farm Fire & Casualty Company
112 East Washington Street
Bloomington IL 61701

25151 1 IL
State Farm General Insurance Co
112 East Washington Street
Bloomington IL 61701

69108 2 IL
State Farm Life Insurance Company
One State Farm Plaza
Bloomington IL 61710

25178 1 IL
State Farm Mutual Automobile Ins Co
One State Farm Plaza
Bloomington IL 61710

69116 2 IN
State Life Insurance Company
141 East Washington Street
P.O. Box 406
Indianapolis IN 46206

15202 1 MI
State Mutual Insurance Company
1778 Imlay City Road
Lapeer MI 48446

69140 2 MA
State Mutual Life Asr Co of America
440 Lincoln Street
Worcester MA 01605

86363 2 IA
Statesman Life Insurance Company
601 Locust Street
P.O. Box 7150, Grand Station
Des Moines IA 50309

69183 2 TX
Statesman National Life Insurance Co
3815 Montrose Boulevard
Houston TX 77006-0000

26387 5 DE
Steadfast Insurance Company
1400 American Lane
Schaumburg IL 60196

89184 2 FL
Sterling Investors Life Ins Company
150 Second Ave. North, Ste 820
P.O. Box 31967
St. Petersburg FL 33701

99941 9 MI
Sterling Vision Shoppes
140 Macomb
Mt. Clemens MI 48043-5651

50121 4 TX
Stewart Title Guaranty Company
2200 W. Loop South
Houston TX 77027

22276 1 AL
Stonewall Insurance Company
2204 Lakeshore Drive
P.O. Box 830189
Birmingham AL 35283-0189

41858 5 DE
Stonewall Surplus Lines Ins Company
515 Main Street
P.O. Box 830189
Cincinnati Oh 45202

20362 1 AN
Sumitomo Marine & Fire I C Ltd (US)
15 Independence Boulevard
P.O. Box 4602
Warren NJ 07059

12750 1 OH
Summit Fidelity & Surety Company
999 Third Avenue, Suite 3260
First Interstate Center
Seattle WA 98104-4001

71080 2 OH
Summit National Life Insurance Co
2270 Erin Court
P.O. Box 3219
Lancaster PS PA

12777 1 NY
Sun Insurance Company of New York
4 World Trade Center
New York NY 10048

20370 1 AN
Sun Insurance Office Ltd., (US)
15 Mountain View Road
P.O. Box 1615
Warren NJ 07061-1615

80802 2 CN
Sun Life Asr Co of Canada (US Br)
150 King Street West
P.O. Box 4150
Toronto, Ontario CN M5W 2C9

79065 2 DE
Sun Life Assur. Co. of Canada (US)
One Sun Life Executive Park
Wellesley Hills MA 02181

69256 2 MD
Sun Life Insurance Company of Amer.
11601 Wilshire Boulevard
10th Fl.-c/o Sunamerica Corp.
Los Angeles CA 90025-1748

58181 3 MA
Supreme Council of the Royal Arcanum
61 Batterymarch Street
P.O. Box 392
Boston MA 02110

69302 2 IL
Supreme Life Insurance Co of Amer
3501 S. Martin Luther King Jr.
Chicago IL 60653

69310 2 VT
Surety Life Insurance Company
515 E. 100 Street
P.O. Box 30030
Salt Lake City UT 84130-0030

24058 5 TX
Surplus Underwriters Casualty Ins Co
3131 Eastside Suite 545
Houston TX 77098

25372 1 AN
Swiss Reinsurance Company (US)
237 Park Avenue
New York NY 10017

93483 2 DE
Swiss-Am Reassurance Company
237 Park Avenue
New York NY 10017

12866 5 LA
T.H.E. Insurance Company
10451 Gulf Boulevard
P.O. Box 9190
Treasure Island FL 33706

22551 1 NY
Taisho Marine & Fire ins Co of Amer
33 Whitehall Street
New York NY 10004

22683 1 IL
Teachers Insurance Company
#1 Horace Mann Plaza
Springfield IL 62715

69604 2 FL
Templeton Funds Annuity Company
700 Central Avenue
P.O. Box 33030
St Petersburg FL 33733-8030

[illegible]969 1 GA
Ticor Indemnity Company
[illegible]300 Wilshire Blvd, 10th Floor
Los Angeles CA 90048

50067 4 CA
Ticor Title Insurance Company
6300 Wilshire Boulevard Suite 2100
Los Angeles CA 90048

69477 2 WI
Time Insurance Company
501 W. Michigan Street
P.O. Box 3050
Milwaukee WI 53201

13242 1 TX
Titan Indemnity Company
1020 N.E. Loop 410, Suite 700
P.O. Box 60007
San Antonio TX 78209

50520 4 MN
Title Insurance Co of Minnesota
400 Second Avenue South
Minneapolis MN 55401

42439 1 DE
Toa-Re Insurance Company of America
177 Madison Avenue, CN 1930
Morristown NJ 07962

12904 1 AN
Tokio Marine & Fire Ins Company(US)
101 Park Avenue
New York NY 10178

99919 8 MI
Total Health Care, Inc.
2500 Fisher Building
Detroit MI 48202

36919 1 WI
Tower Insurance Company
N14, W24200 Tower Place
P.O. Box 36
Pewaukee WI 53072

37621 1 IA
Toyota Motor Insurance Company
19001 South Western Avenue
A300
Torrance CA 90509

41238 1 NY
Trans Pacific Insurance Company
101 Park Avenue
New York NY 10178

61182 2 CA
Trans Pacific Life Insurance Co
3130 Wilshire Boulevard
Santa Monica CA 90406

69566 2 CA
Trans World Assurance Company
885 South El Camino Real
San Mateo CA 94402

69515 2 MD
Trans-General Life Insurance Company
4733 Bethesda Avenue Suite 610
Bethesda MD 20814-5228

80829 2 CO
Transamerica Assurance Company
1150 S. Olive Street
Los Angeles CA 90015-2211

25453 1 CA
Transamerica Countrywide Ins Co
6300 Canoga Avenue
Woodland Hills CA 91367

25496 1 CA
Transamerica Indemnity Company
6300 Canoga Avenue
P.O. Box 6300
Woodland Hills CA 91367

25526 1 MI
Transamerica Ins Corp of America
103 W. Michigan Avenue
Battle Creek MI 49016

25542 1 MI
Transamerica Insurance Co of Mich
103 West Michigan Avenue
Battle Creek MI 49016

25534 1 CA
Transamerica Insurance Company
6300 Canoga Avenue
P.O. Box 6300
Woodland Hills CA 91367

69507 2 CA
Transamerica Life Ins & Annuity Co
1150 S. Olive Street
Los Angeles CA 90015

67121 2 CA
Transamerica Occidental Life of Ca
1150 South Olive Street
Los Angeles CA 90015

25518 1 CA
Transamerica Premier Insurance Co
333 S. Anita Drive
Orange CA 92668

23680 1 NE
Transamerica Reinsurance Company
300 First Stamford Place
Stamford CT 06902

25445 5 CA
Transamerica Specialty Insurance Co
6300 Canoga Avenue
P.O. Box 6300
Woodland Hills CA 91367

50881 4 CA
Transamerica Title Insurance Co
6670 Amador Plaza Rd, Ste 201
8 Penn Center
Dublin CA 94568

19453 1 NY
Transatlantic Reinsurance Company
80 Pine Street
New York NY 10005

20486 1 NY
Transcontinental Insurance Company
CNA Plaza
Chicago IL 60685

33014 1 OH
Transport Insurance Company
4100 Harry Hines Blvd.
Dallas TX 75219

69531 2 TX
Transport Life Insurance Company
714 Main Street
Fort Worth TX 76102-5252

20494 1 IL
Transportation Insurance Company
CNA Plaza
Chicago IL 60685

25666 1 GA
Travelers Indemnity Co of America
One Tower Square
Hartford CT 06183-6014

25674 1 IL
Travelers Indemnity Co of Illinois
200 W. Madison Street
Chicago IL 60606

25658 1 CT
Travelers Indemnity Company
One Tower Square
Hartford CT 06183

25682 1 RI
Travelers Indemnity Company of RI
One Tower Square
Hartford CT 06183-6014

39357 1 CT
Travelers Insurance Co. (Acc Dept.)
One Tower Square
Hartford CT 06183

87726 2 CT
Travelers Insurance Co (Life Dept)
One Tower Square
Hartford CT 06183-6014

79413 2 IL
Travelers Insurance Co of Illinois
200 West Madison Street
Chicago IL 60606

80950 2 CT
Travelers Life & Annuity Company
One Tower Square
Hartford CT 06183-6014

69590 2 CT
Travelers Life Insurance Company
One Tower Square
Hartford CT 06183

56006 3 MO
Travelers Protective Assoc of Amer.
3755 Lindell Boulevard
St. Louis MO 63108

34894 1 CT
Trenwick America Reinsurance Corp.
Metro Center
One Station Place
Stamford CT 06902

24350 1 IL
Triad Guaranty Insurance Corporation
P.O. Box 25623
P.O. Box 25623
Winston-Salem NC 27114

19887 1 TX
Trinity Universal Insurance Company
10000 N. Central Expressway
P.O. Box 655028
Dallas TX 75231

21709 1 CA
Truck Insurance Exchange
4680 Wilshire Boulevard
P.O. Box 2478 Terminal Annex
Los Angeles CA 90010

62863 2 MN
Trustmark Life Insurance Company
400 Field Drive
Lake Forest IL 60045

50318 4 KS
TRW Title Insurance Company
6800 College Boulevard Suite 700
Overland Park KS 66211

51101 4 NY
TRW Title Insurance of New York Inc
6800 College Boulevard Suite 700
Overland Park KS 66211

37982 5 NH
Tudor Insurance Company
48 S. Franklin Turnpike
Ramsey NJ 07446

29459 1 IN
Twin City Fire Insurance Company
Hartford Plaza
Hartford CT 06115

24651 1 NY
U.S. Capital Insurance Company
4 W. Red Oak Lane
White Plains NY 10604-3602

84530 2 OH
U.S. Financial Life Insurance Co.
6 E. Fourth Street
P.O. Box 2347
Cincinnati OH 45201

38032 1 NH
U.S. International Reinsurance Co
59 Maiden Lane - 2nd Floor
New York NY 10038

56456 3 TN
U.S. Letter Carriers Mutual Benefit
100 Indiana Avenue, N.W. Suite 500
Washington DC 20001

30872 1 PA
U.S. Mortgage Insurance Company
1750 Walton Road
P.O. Box 190
Blue Bell PA 19422

97284 2 DE
U.S. National Heritage Life Ins. Co.
One duPont Centre
Orlando FL 32801

56952 3 PA
Ukrainian Fraternal Association
440 Wyoming Avenue
Scranton PA 18503

56944 3 PA
Ukrainian Nat'l Aid Assoc of Amer
925 N. Western Avenue
Chicago IL 60622

57215 3 NJ
Ukrainian National Association, Inc
30 Montgomery Street
Jersey City NJ 07302

37893 1 DE
Ulico Casualty Company
111 Massachusetts Avenue, NW
Washington DC 20001

22314 1 NH
Underwriters Reinsurance Company
22801 Ventura Boulevard
P.O. Box 4030
Woodland Hills CA 91365

37761 1 CA
Unicare Insurance Company
2201 Dupont Dr., Suite 600
P.O. Box 19623
Irvine CA 92713

25747 1 WA
Unigard Insurance Company
15805 NE 24th Street
Bellevue WA 98008-2409

25763 1 WA
Unigard Security Insurance Company
15805 NE 24th Street
Bellevue WA 98008-2409

69701 2 TX
Union Bankers Insurance Company
2551 Elm Street
P.O. Box 655433
Dallas TX 75265-5433

80837 2 OH
Union Central Life Insurance Co
1876 Waycross Road
P.O. Box 179
Cincinnati OH 45201

93289 2 PA
Union Fidelity Life Ins Co of Trevos
4850 Street Road
Trevose PA 19049

69744 2 MD
Union Labor Life Insurance Company
111 Massachusetts Ave., NW
Washington DC 20001

56391 3 OH
Union & League of Romanian Soc
23203 Lorain Road
North Olmsted OH 44070

98884 2 DE
Union Security Life Insurance Co
3290 Northside Parkway, N.W.
Atlanta GA 30327

36048 1 NY
Unione Italiana Reins Co of America
127 John Street
New York NY 10038

92916 2 DE
United American Insurance Company
2909 N. Buckner Boulevard
P.O. Box 810
Dallas TX 75228

39330 5 WI
United Capitol Insurance Company
1400 Lake Hearn Dr., Ste. 130
Atlanta GA 30319

11142 1 PA
United Casualty Ins Co of America
One E. Wacker Drive
Chicago IL 60601

28053 5 AZ
United Coastal Insurance Company
233 Main Street
P.O. Box 2350
New Britain CT 06050-2350

15741 1 NY
United Community Insurance Company
33 Elk Street
P.O. Box 114
Albany NY 12207

69876 2 LA
United Companies Life Insurance Co.
4041 Essen Lane
One United Plaza, Box 1591
Baton Rouge LA 70809

24910 1 IL
United Equitable Insurance Company
7373 North Cicero Avenue
Lincolnwood IL 60646

77909 2 IL
United Equitable Life Insurance Co
7373 North Cicero Avenue
Lincolnwood IL 60648

91693 2 GA
United Family Life Insurance Company
230 Houston Street, NE
P.O. Box 2204
Atlanta GA 30303

87645 2 TX
United Fidelity Life Insurance Co
300 W. 11th Street
P.O. Box 13487
Kansas City MO 64105-1680

11770 1 MO
United Financial Casualty Company
6000 Parkland Boulevard
Mayfield Heights OH 44124

16667 1 NC
United Gty Residential Ins Co of NC
230 N. Elm Street
P.O. Box 20597
Greensboro NC 27420

26999 1 NC
United Guaranty Commercial Ins Co.
230 N. Elm Street
P.O. Box 20597
Greensboro NC 27420

15873 1 NC
United Guaranty Residential Ins. Co.
230 N. Elm Street
P.O. Box 20597
Greensboro NC 27420

65552 2 IA
United Health and Life Insurance Co
9900 Bren Road East
P.O. Box 1459
Minneapolis MN 55440-8001

69922 2 IN
United Home Life Insurance Company
1000 N. Madison Avenue
PO BOX 505
Greenwood IN 46142

68519 2 IL
United Independent Life Insurance Co
5600 S. Wolf Road
Western Springs IL 60558-5001

69930 2 IL
United Insurance Company of America
One East Wacker Drive
Chicago IL 60601

94099 2 MO
United Investors Life Insurance Co
2001 Third Avenue, South
P.O. Box 10207
Birmingham AL 35233

56979 3 PA
United Lutheran Society
Ross Mt. Park Road
P.O. Box 947
Ligonier PA 15658

13064 5 PA
United National Insurance Company
1737 Chestnut Street
Philadelphia PA 19103

69868 2 NE
United of Omaha Life Insurance Co
Mutual of Omaha Plaza
Omaha NE 68175

67350 2 WA
United Olympic Life Insurance Co
110-110th Avenue, N.E.
Bellevue WA 98004

24473 1 WA
United Pacific Insurance Company
4 Penn Center Plaza
4th Fl. - Compliance Dept.
Philadelphia PA 19103

70025 2 WA
United Pacific Life Insurance Co
1 Penn Center Plaza
Philadelphia PA 19103

70033 2 IN
United Presidential Life Ins Co
217 Southway Boulevard East
P.O. Box 9006
Kokomo IN 46904-9006

29220 1 TX
United Republic Reinsurance Company
5718 Westheimer Suite 1310
Houston TX 77057

56987 3 PA
United Russian Orthodox Brotherhood
333 Boulevard of the Allies
Pittsburgh PA 15222

21776 1 IA
United Security Insurance Company
4200 University
West Des Moines IA 50265

25941 1 TX
United Services Auto Association
9800 Fredericksburg Road
USAA Building
San Antonio TX 78288

70084 2 VA
United Services Life Insurance Co
4601 Fairfax Drive
P.O. Box 3700
Arlington VA 22203

56995 3 PA
United Societies of U.S.A.
613 Sinclair Street
McKeesport PA 15132

23256 1 FL
United Southern Assurance Company
930 S. Harbor City Boulevard Suite 300
P.O. Box 2648
Melbourne FL 32901

25887 1 MD
United States Fidelity & Guaranty
100 Light Street
P.O. Box 1138
Baltimore MD 21203

21113 1 NY
United States Fire Insurance Company
211 Mt. Airy Road
Basking Ridge NJ 07920

25895 1 PA
United States Liability Insurance
1030 Continental Drive
P.O. Box 1551
King of Prussia PA 19406-0951

70106 2 NY
United States Life Ins Co in NYC
3600 Route 66
P.O. Box 1580
Neptune NJ 07754-1580

63479 2 GA
United Teacher Associates Ins Co
401 Camp Craft Road
P.O. Box 160457
Austin TX 78746

29157 1 WI
United Wisconsin Insurance Company
401 W. Michigan Street
Milwaukee WI 53201

97179 2 WI
United Wisconsin Life Insurance Co
401 W. Michigan Street
P.O. Box 2013
Milwaukee WI 53201

72850 2 NE
United World Life Insurance Company
Administration & Serv. Center
Dodge at 33rd Street
Omaha NE 68175

70114 2 NY
Unity Mutual Life Insurance Company
One Unity Plaza
Syracuse NY 13215

70130 2 OH
Universal Guaranty Life Insurance
5250 S. Sixth Street Road
P.O. Box 5147
Springfield IL 62703-0000

23949 1 NJ
Universal Reinsurance Corporation
311 City Centre Mall
Middletown OH 45042

25933 1 NE
Universal Surety Company
601 S. 12th Street
P.O. Box 80468
Lincoln NE 68508

51500 4 MN
Universal Title Insurance Company
7777 Washington Avenue South
Edina MN 55439

41181 1 MO
Universal Underwriters Insurance Co
6363 College Boulevard
Overland Park KS 66211

70173 2 MO
Universal Underwriters Life Ins Co
6363 College Boulevard
Overland Park KS 66211

69760 2 ME
UNUM Life Insurance Company
2211 Congress Street
Portland ME 04122

62235 2 ME
UNUM Life Insurance Company of Amer
2211 Congress Street
Portland ME 04122

74144 2 ME
UNUM Pension & Insurance Company
2211 Congress Street
Portland ME 04122

30465 1 MI
Upper Peninsula Mutual Insurance Co
3976 W. Maple Ridge 37th Road
P.O. Box 229
Rock MI 49880

70955 2 IN
USA Life One Insurance Co of Indiana
227 East Main Street
P.O. Box 312
Crawfordsville IN 47933

90603 2 TX
USAA Annuity & Life Insurance Co
USAA Building
San Antonio TX 78288

25968 1 FL
USAA Casualty Insurance Company
USAA Building
San Antonio TX 78288

69663 2 TX
USAA Life Insurance Company
USAA Building
San Antonio TX 78288

63533 2 AR
USAble Insurance Company
601 Gaines, P.O. Box 1151
Little Rock AR 72201

11835 1 MA
USF Re Insurance Company
Two Liberty Square
P.O. Box 2010
Boston MA 02109

61247 2 OK
USG Annuity & Life Company
700 Locust Street Suite 201
Des Moines IA 50303-0617

68373 2 IL
USLife Credit Life Insurance Co
One Woodfield Lake
Schaumburg IL 60173-0000

13099 1 UT
Utah Home Fire Insurance Company
36 S. State Street Suite 2600
Salt Lake City UT 84111

25976 1 NY
Utica Mutual Insurance Company
180 Genesee Street
New Hartford NY 13413

63738 2 NY
Utica National Life Insurance Co
180 Genesee Street
New Hartford NY 13413

26611 1 IA
Valiant Insurance Company
3910 Keswick Road
P.O. Box 1228
Baltimore MD 21211

20508 1 PA
Valley Forge Insurance Company
CNA Plaza
Chicago IL 60685

70211 2 PA
Valley Forge Life Insurance Company
CNA Plaza-31S
Chicago IL 60685

99942 9 MI
ValueRX Pharmacy Program, Inc.
22255 Greenfield Suite 550
Southfield MI 48075

24554 1 TX
Vanguard Insurance Company
2727 Turtle Creek Boulevard
P.O. Box 660560
Dallas TX 75266-0560

21172 1 AZ
Vanliner Insurance Company
One United Drive
P.O. Box 26352
Fenton MO 63026

70238 2 TX
Variable Annuity Life Insurance Co
2929 Allen Parkway, A7-17
P.O. Box 3206
Houston TX 77019

92711 2 IN
Vasa Life Insurance Company
525 S. Meridian Street
Indianapolis IN 46225

36781 5 IN
VASA North Atlantic Insurance Co
525 S. Meridian Street
P.O. Box 6056
Indianapolis IN 46225

18759 1 WI
Verex Assurance, Inc
150 East Gilman Street
Madison WI 53703-0000

93645 2 VT
Vermont Life Insurance Company
National Life Drive
Montpelier VT 05604

37230 1 NY
Vesta American Reinsurance Corp
110 William Street
New York NY 10038

42668 1 AL
Vesta Insurance Corporation
2001 Third Avenue South
P.O. Box 2612
Birmingham AL 35233

81027 2 IL
Veterans Life Insurance Company
Valley Forge PA 19493

70246 2 KS
Victory Life Insurance Company
2552 S. Church Street
P.O. Box 1338
Murfreesboro TN 37129

39217 1 DE
Victory Reinsurance Company of Amer
200 King Street West
P.O. Box 46
Toronto, Ontario CN M5H 3T4

20397 1 NY
Vigilant Insurance Company
100 William Street
New York NY 10038

40827 1 IL
Virginia Surety Company
123 North Wacker Drive
Chicago IL 60606

99903 9 MI
Vision Maintenance Organization, Inc
P.O. Box 2600
Flint MI 48501

19658 1 MI
Vista Insurance Company
The American Road
P.O. Box 6027
Dearborn MI 48121-6027

84549 2 MI
Vista Life Insurance Company
The American Rd. - Room 2084
P. O. Box 6027
Dearborn MI 48121-6027

70254 2 TN
Volunteer State Life Insurance Co
One Granite Place
Concord NH 03302-0515

35971 1 SC
Voyager Property & Casualty Ins Co
2255 Phyllis Street
P.O. Box 2918
Jacksonville FL 32204

26085 1 IL
Warner Insurance Company
200 W. Monroe Street
Chicago IL 60606

32778 1 AZ
Washington International Ins Co
1930 Thoreau Drive Suite 101
Schaumburg IL 60173

70319 2 IL
Washington National Insurance Co
1630 Chicago Avenue
Evanston IL 60201

26069 1 WI
Wausau Business Insurance Company
2000 Westwood Dr.
P.O. Box 8017
Wausau WI 54401

26042 1 WI
Wausau Underwriters Insurance Co
2000 Westwood Drive
P.O. Box 8017
Wausau WI 54401

85537 2 AZ
Wellington Life Insurance Company
3101 N. Central Avenue Suite 770
Phoenix AZ 85012-2640

25011 1 NM
Wesco Insurance Company
1100 Carr Road
Wilmington DE 19809

24090 1 CA
West American Insurance Company
136 North Third Street
Hamilton OH 45025

15350 1 WI
West Bend Mutual Insurance Company
1115 South Main Street
West Bend WI 53095

70335 2 CA
West Coast Life Insurance Company
1275 Market Street
P.O. Box 193892
San Francisco CA 94119

38504 1 WV
West Virginia Fire & Casualty Co
U.S. Route #19, South
Clarksburg WV 26301

21121 1 NY
Westchester Fire Insurance Company
211 Mt. Airy Road
Basking Ridge N J 07920

24317 5 TX
Western Alliance Insurance Company
12015 Park 35 Circle, Ste. 500
P.O. Box 15386
Austin TX 78753

18716 1 WI
Western Diversified Casualty Ins Co
510 Lake Cook Road
P.O. Box 770
Deerfield IL 60015-0770

84697 2 IL
Western Diversified Life Insurance
510 Lake Cook Road
P.O. Box 770
Deerfield IL 60015-0700

77879 2 LA
Western Fidelity Insurance Company
5601 Bridge Street
P.O. Box 901010
Fort Worth TX 76112-0000

58017 3 IA
Western Fraternal Life Association
1900 First Avenue, NE
Cedar Rapids IA 52402

29548 5 TX
Western Indemnity Insurance Company
820 Gessner Suite 1000
Houston TX 77024

70408 2 MN
Western Life Insurance Company
500 Bielenberg
P.O. Box 64271
St. Paul MN 55164

70432 2 TX
Western National Life Insurance Co
205 East 10th Street
Amarillo TX 79101

91413 2 OH
Western Reserve Life Asr Co of Ohio
201 Highland Avenue
Largo FL 34640

73474 2 AZ
Western Security Life Insurance Co
2400 North Central Avenue
P.O. Box 2667
Phoenix AZ 85004-1398

70483 2 OK
Western & Southern Life Ins Co
400 Broadway
Cincinnati OH 45202

70491 2 ND
Western States Life Insurance Co
700 S. Seventh Street
P.O. Box 2907
Fargo ND 58103

13188 1 SD
Western Surety Company
101 South Phillips Avenue
P.O. Box 5077
Sioux Falls SD 57102

13196 5 NH
Western World Insurance Company, Inc
48 S. Franklin Turnpike
Ramsey NJ 07446

92622 2 OH
Western-Southern Life Assurance Co
400 Broadway
Cincinnati OH 45202

24112 1 OH
Westfield Insurance Company
One Park Circle
P.O. Box 5001
Westfield Center OH 44251-5001

62030 2 OH
Westfield Life Insurance Company
One Park Circle
P.O. Box 5001
Westfield Center OH 44251-5001

24120 1 OH
Westfield National Insurance Co
One Park Circle
P.O. Box 5001
Westfield Center OH 44251-5001

57010 3 PA
William Penn Association
709 Brighton Road
Pittsburgh PA 15233

70092 2 NJ
William Penn Life Assur Co of Amer
3003 New Hyde Park Road
New Hyde Park NY 11042

10006 1 AN
Winterthur Reins Corp of America
Two World Financial Center
225 Liberty Street-42nd Floor
New York NY 10281

70580 2 WI
Wisconsin National Life Ins Co
220 Washington Avenue
P.O. Box 740
Oshkosh WI 54901

15407 1 MI
Wolverine Mutual Insurance Company
1 Wolverine Way, M-62 E.
P.O. Box 530
Dowagiac MI 49047-0530

70602 2 NE
Woodmen Accident and Life Company
1526 "K" Street
P.O. Box 82288
Lincoln NE 68508

57320 3 NE
Woodmen of the World Life Ins Soc
1700 Farnam St., Woodmen Tower
Omaha NE 68102

57290 3 NY
Workmen's Benefit Fund of the U.S.A
99 N. Broadway
Hicksville NY 11801-2905

58084 3 NY
Workmen's Circle
45 East 33rd Street
New York NY 10016

70629 2 NE
World Insurance Company
1000 World Plaza-North Park
P.O. Box 3160
Omaha NE 68103-0160

69833 2 CO
World Service Life Ins Co of CO
777 Main Street-19th Floor
P.O. Box 1876
Fort Worth TX 76102

26050 1 WI
Worldwide Underwriters Insurance Co
11975 Westline Drive
St. Louis MO 63146

78441 2 MI
Wright Mutual Insurance Company
2995 E. Grand Boulevard
Detroit MI 48202

93513 2 MO
Xerox Financial Service Life Ins Co
1001 Warrenville Road
Lisle IL 60532

11126 1 NY
Yasuda Fire & Marine Ins Co of Amer
Two World Financial Center
225 Liberty St., 43rd Floor
New York NY 10281

26220 1 CA
Yosemite Insurance Company
601 NW Second Street
Evansville IN 47708

71323 2 AZ
Zale Life Insurance Company
901 W. Walnut Hill Lane
Mail Station 5A-9
Irving TX 75038-1003

27855 1 IL
Zurich American Insurance Co of IL
1400 American Lane
Zurich Towers
Schaumberg IL 60196-1056

70661 2 IL
Zurich American Life Insurance Co
1375 E. Woodfield Road Suite 600
Schaumburg IL 60173-4999

16535 1 AN
Zurich Insurance Company (US Br)
1400 American Lane
Zurich Towers
Schaumburg IL 60196-1056

39136 1 NY
Zurich Reinsurance Company of NY
One Canterbury Green
P.O. Box 29
Stamford CT 06901-0029